

REPORT
MADE BY THE
BOARD OF STATE AFFAIRS
ON THE
LEVEE BOARDS OF LOUISIANA
TO THE
GENERAL ASSEMBLY
OF LOUISIANA
FOR THE
REGULAR SESSION OF 1918

APRIL 1, 1918

1918
Ramirez-Jones Printing Company
Baton Rouge, La.

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LETTER OF TRANSMITTAL.

*To His Excellency, Ruffin G. Pleasant,
Governor of Louisiana, and to the
Members of the General Assembly:*

In compliance with Senate Resolution No. 12 of the Extra Session of 1917, we herewith transmit a report of our investigations of the levee boards of Louisiana.

L. E. THOMAS.
R. W. RIORDAN.
THOMAS M. MILLING.

EXAMINATION OF LEVEE BOARDS

In an endeavor to comply with the requirements of Act 140 of 1916 and Senate Resolution No. 12 of the Extra Session of 1917, we propounded interrogatories to the various levee board officials throughout the State. The answers to these interrogatories have given us a great amount of information about the levee boards of Louisiana, but the obtaining of this information can, by no means, be considered a thorough investigation of the operations of the levee boards.

It was impossible for this Board to investigate properly the Louisiana levee boards for the reason that we had neither the time nor the money necessary to make the investigation.

After we received reports from the various levee boards we sent one of our inspectors to check over their financial statements and had the inspector report the results of his investigation.

In order to lay before you all of the information obtained by us, with reference to the levee boards, we publish below the questions propounded, the answers thereto, made by the officers of each levee board, and the report of our inspector on each board.

As stated above, it was impossible for this Board to conduct an investigation that would verify the statements contained in these answers, and we submit the information obtained to your Excellency, the members of the Legislature and the public for whatever it may be worth.

QUESTIONS PROPOUNDED TO THE LEVEE BOARDS.

In accordance with the provisions of Act 140 of 1916, this Board is charged with the duty of investigating each Department and Institution of the State Government, and before beginning such an inquiry we desire a full and complete report from your Board, and your early reply to the enclosed queries will materially aid us in this work.

1. Please give us in detail the amount of total receipts by your Board from June 30, 1915, to June 30, 1917, and the source of each item, separating acreage taxes, ad valorem taxes, produce taxes, etc., and separate each year.

2. give detailed statement of disbursements, grouped so as to reflect the total expenditures of the Board.

3. Give statement of *salary account*, showing the names of all *officers and employees*, amount of salary paid each, and short statement of his duties.

4. Give statement of all expenses, either general or special, incurred by the Board during period above mentioned.

5. Please attach an itemized list of all warrants issued during fiscal year herein mentioned in favor of each member of the Levee Board, giving date and amount and explain fully for what purpose the warrant was issued in favor of a member of the Board. Also make a separate list of their per diem traveling expense warrants.

6. Do your salaried officers or employees engage in any other occupation or business enterprise, and, if so, give its character and state how much time they devote to official duty of the Board.

7. Give amount of all repair work done on levees during each fiscal year.

8. Give amount of new levee or other work constructed during the year, and prices paid for same for year and total amount paid out for this object during each fiscal year.

9. Give amount of bonded debt and rate of interest and amount paid for interest during each fiscal year.

10. How are your levee contracts let? Who prepared the specifications, who supervises and approves same? Who issues warrants and signs same? Has any contract been let for levee work and an extension made at same price without reletting, and, if so, please explain fully?

11. Give amount of any other indebtedness due by the Board, showing to whom, rate of interest and why incurred.

12. Have you sold any bonds within the past five years, and, if so, give method of selling, date sold, rate the bonds bear, price received, and for what purpose were the funds issued.

13. If you sold bonds, did you deposit the proceeds in the State Treasury? If so, how long did they remain there? Did you draw the money in a very short time and put it in a bank, and, if so, why? Give name of bank and full particulars.

14. Do you believe that all the contract work and financial affairs of all the levee boards could be consolidated into one small Board of Public Improvements, located at the capital, and, if not, please explain why and give us your views fully on the subject matter.

ATCHAFALAYA BASIN LEVEE DISTRICT

Port Allen, La., Nov. 8, 1917.

Hon. L. E. Thomas, Chairman, and Members,
Board of State Affairs,
Baton Rouge, La.

Dear Sirs:

Below, I answer those questions about which I think I have more information than our Secretary.

Question 6.—The President of the Board, V. M. Lefebvre, gives all of his time to the business of his office.

The Secretary of the Board, Thos. G. Erwin, is president of the Bank of West Baton Rouge and the office of the Board is in the bank building.

The Chief Inspector, James Pirie, has some cattle on the Atchafalaya, but this has not prevented him from doing his work, his son having charge of the cattle.

The other Inspectors have no business that I know of besides their work as Inspectors.

Question 10.—Our contracts are let by advertising for sealed bids, which are on stated dates opened in a public meeting. In cases of emergency, private contracts are made; this was the case at the Lower Lacour levee, a short distance above Raccourei, Pointe Coupee Parish. The specifications are prepared by the State Board of Engineers. Warrants are signed and issued by Secretary and President of Board.

The last contract, upon which an extension at same price as contract was given by the Board, was in the case of the Plaquemine City front levee (Dameron-White Co.) contractor in 1913. The Evergreen levee, below Plaquemine, had, during the flood of 1912, cost a good deal of money and given the Board a good deal of concern, and, as it was at that time hard to get contractors to move on a small job, the Board got the Dameron-White Co. to do this work, their machine being near the work when the Plaquemine Levee was finished.

Question 12.—The Board has sold one hundred thousand dollars of 5% bonds at par and accrued interest in the last five years. Bids were asked of bond and banking institutions. Funds used for building and enlarging levees. We have lately sold fifty thousand dollars of 5% bonds for fifty thousand, three hundred and eighty dollars and accrued interest.

Question 13.—Proceeds of bond sales were left with State Treasurer until needed to pay warrants for work done. The

Board never deposits any money in any bank. The State Treasurer is our banker.

Question 18.—The consolidation of the levee boards would reestablish conditions existing before the creation of these boards. Everyone knows it was then a failure.

The success of the levee boards is due to the fact that the business of these boards has been placed in the hands of citizens living behind the levees in each district, and whose all depended on the building and maintenance of the levees.

It is also largely due to the fact that members of the different boards are acquainted with the people along the levees in each district and work in co-operation with the riparian owners. This could hardly be done by non-residents.

Every member of the Board of Commissioners of the Atchafalaya Basin Levee District is opposed to the consolidation of the levee boards. I ascertained this fact at our meeting yesterday.

The questions not answered by me have been answered by our Secretary, and are enclosed.

Hoping that the above will give you the information you desire, if not I am always ready to give any additional information you may want.

Yours truly,

VICTOR M. LEFEBVRE, Pres.

SECRETARY'S REPORT ON INSPECTORS.

(Question 3)

For the Year 1915.

June—Ed Lefebvre, motor car operator, per month, \$60; S. C. Dubroca, inspector, per month, \$75; E. B. Genin, inspector, per month, \$75; Thos. G. Erwin, Secretary, per month, \$150; Louis Kirkland, \$60; Edwin Martin, \$60; James Pirie, \$125.

August—Same inspectors.

September—Same inspectors.

October—Four inspectors (Mr. L. Kirkland died).

November—Four inspectors.

December—Four inspectors.

For the Year 1916.

January—Four inspectors.

February—Four inspectors.

March—Six inspectors. C. E. Booksh replaced Mr. Kirkland. John Major (temporary), per month, \$60.

April—Seven inspectors. Chas. Kennedy (temporary), per month, \$60.

May—Six inspectors. Employed J. H. Stonaker, per month, \$75. Discontinued Major and Kennedy.

June—Seven inspectors. James Cotten (for special work, per month), \$75.

July—Six inspectors.

August—Five inspectors. S. C. Dubroca resigned.

September—Five inspectors.

October—Five inspectors.

November—Five inspectors.

December—Six inspectors. Employed J. A. Hebert, per month, \$75.

For the Year 1917.

January—Six inspectors.

February—Six inspectors.

March—Six inspectors.

April—Seven inspectors. James Cotten, per month, \$75.

May—Six inspectors.

June—Six inspectors.

The inspectors are paid by the month a fixed salary and expenses. You will find in my report on disbursements, for each month, amount of salaries received by the inspectors and amount spent for expenses. The President can better explain duty of the inspectors.—Thos. G. Erwin, Secretary.

DISBURSEMENTS—JULY, 1915.

Material.	\$ 919.00
Labor.	42.25
Inspectors' salaries.	395.00
Inspectors' expenses.	145.31
Per diem of President.	150.00
Per diem of President.	82.55
Secretary's salary and expense.	150.30
Commissioners' mileage.	70.00
Commissioners' per diem.	63.24
Printing and advertising.	35.75
Office expense.	11.05
Miscellaneous:	
Salary and expense, motor car operator.	60.95
Hotel bill.	7.40
Repairs to auto.	18.53
Interest on warrants.	474.00
Refund taxes.	181.20

Total disbursements, July, 1915. \$ 2,776.53

DISBURSEMENTS—AUGUST, 1915.

Levee construction.	\$ 2,458.35
Labor for maintenance of levee.	160.55
Inspectors' salaries.	395.00
Inspectors' expenses.	150.60
Secretary's salary and expense.	151.60
President's per diem.	150.00
President's traveling expenses.	36.40
Commissioners' mileage.	28.96
Commissioners' per diem.	40.00
Printing and advertising.	100.00
Office expense.	9.88
Assessor's commission.	75.00
Interest on bonds.	19,375.00
Miscellaneous (see memorandum attached).	2,782.73

Total disbursement, August, 1915. \$25,914.07

MISCELLANEOUS DISBURSEMENTS—AUGUST, 1915-16.

Salary motor car operator.....	\$ 60.00
Labor motor car operator.....	1.00
Gas for motor car.....	12.65
Entertaining Board members.....	31.35
Entertaining Board members.....	9.75
Supply motor car.....	2.70
Livery hire.....	4.50
Amount transferred to Atchafalaya Special.....	1,500.00
Gas for motor car.....	18.73
Interest on warrants.....	1,142.05

Total miscellaneous disbursements, August, 1915-16.....\$ 2,782.73

DISBURSEMENTS—SEPTEMBER, 1915-16.

Material.....	\$ 103.44
Labor for levee repairs.....	1,791.54
Inspectors' salaries.....	395.00
Inspectors' expenses.....	156.80
Secretary's salary.....	150.00
President's per diem.....	150.00
President's expenses.....	12.00
Commissioners' mileage.....	29.00
Commissioners' per diem.....	50.00
Printing.....	50.00
Office expense.....	68.58
Assessor's commission.....	500.00
Interest semi-annually on school fund.....	4,375.00

Miscellaneous:

Livery hire.....	14.00
Gas for motor car.....	17.26
Use of boat.....	12.00

Total disbursements, September, 1915-16.....\$ 7,875.52

DISBURSEMENTS—OCTOBER, 1915-16.

Labor for levee repairs.....	\$ 1,986.16
Inspectors' salaries.....	335.00
Inspectors' expenses.....	191.41
Secretary's salary and expenses.....	172.51
Presidents' per diem.....	150.00
President's expenses.....	36.70
Commissioners' mileage.....	22.02
Commissioners' per diem.....	20.00
Printing.....	50.00
Office expense.....	12.60
Assessor's commission.....	3,712.07
Miscellaneous (see memorandum attached).....	288.38

Total disbursements, October, 1915-16.....\$ 6,976.85

MISCELLANEOUS DISBURSEMENTS—OCTOBER, 1915-16.

Trips on motor car, labor.....	\$ 5.00
Salary motor car operator and expense.....	123.05
Boat hire	10.00
Entertaining board members.....	19.35
Supplies motor car.....	1.30
Auto hire	1.50
Supplies for motor car.....	4.00
Oil for motor car.....	9.83
Auto hire	5.00
Total miscellaneous disbursements, October, 1915.....	\$ 288.38

DISBURSEMENTS—NOVEMBER, 1915-16.

Labor for levee repairs.....	\$ 1,242.47
Inspectors' salaries	635.00
Inspectors' expenses	149.05
Secretary's salary and expense.....	150.05
President's per diem.....	150.00
President's expense	45.90
Commissioners' mileage	39.91
Commissioners' per diem.....	75.00
Printing	50.00
Office expenses	7.60
Miscellaneous:	
Salary, labor operating motor car.....	72.65
Trip labor on motor car.....	10.00
Gas for motor car.....	42.33
Supplies for motor car.....	12.65
Printing cards asking for bids.....	2.00
Interest on warrants.....	249.40
Livery hire	2.00
Amounts transferred to Atchafalaya Special.....	1,500.00
Total disbursements, November, 1915-16.....	\$ 4,136.01

DISBURSEMENTS—DECEMBER, 1915-16.

Material	\$ 2,479.08
Labor for levee repairs.....	914.35
Inspectors' salaries	355.35
Inspectors' expenses	296.09
Secretary's salary, November and December.....	300.00
Secretary's expense	12.37
President's salary, November and December.....	300.00
President's expense	12.86
Commissioners' mileage	106.26
Commissioners' per diem.....	55.00
Printing	50.00
Office expense	9.14
Assessor's commission	75.00
Miscellaneous (see memorandum attached).....	580.93
Total disbursements, December, 1915-16.....	\$ 5,726.08

MISCELLANEOUS DISBURSEMENTS—DECEMBER, 1915.

Labor motor car.....	\$ 3.00
Auto hire.....	3.00
Commissioners' meals and board of inspectors.....	11.00
Auto hire.....	3.00
Salary motor car operator.....	60.00
Commissioners' trip to Washington.....	75.00
Gas for car.....	27.13
Entertaining board members.....	31.60
Contribution Mississippi River Levee Association.....	200.00
Contribution National River and Harbor Association.....	100.00
Motor car operator.....	67.20
Total miscellaneous disbursements, December, 1915.....	\$ 580.93

Note.—Explanation: You will find all employes paid double in December, as in that month the November salary is paid and also just before Christmas the December salary. You will find no changes in January, 1916.

DISBURSEMENTS—JANUARY, 1916.

Labor for levee repairs.....	\$ 577.70
Inspectors' salaries.....	135.00
Inspectors expenses.....	60.50
Commissioners' mileage.....	141.88
Commissioners' per diem.....	100.00
Office expense.....	9.50
Miscellaneous:	
Gas for motor car.....	27.81
Supplies for motor car.....	7.50
Livery hire.....	8.40
Interest on warrants.....	3,833.87
Interest on warrants.....	5,731.07

Total disbursements for January, 1916.....\$10,638.31

DISBURSEMENTS—FEBRUARY, 1916.

Material.....	\$ 987.24
Labor for levee repairs.....	2,936.11
Inspectors' salaries.....	335.00
Inspectors' expenses.....	189.89
Secretary's salary and expense.....	159.68
President's per diem.....	150.00
President's expenses.....	76.56
Commissioners' mileage.....	85.96
Commissioners' per diem.....	135.00
Printing.....	100.00
Office expense.....	7.60
Interest on bonds.....	23,750.00
Miscellaneous (see memorandum attached).....	694.96

Total disbursements, February, 1916.....\$29,508.00

MISCELLANEOUS DISBURSEMENTS—FEBRUARY, 1916.

Salary motor car operator.....	\$ 60.00
Labor on motor car.....	2.00
Gas for motor car.....	34.45
Entertaining board.....	55.45
Auto hire.....	5.00
Auto hire.....	5.00
Supplies for motor car.....	2.02
Gas for motor car.....	20.56
Supplies for men on Atchafalaya (high water).....	385.47
Auto hire.....	25.00

Total miscellaneous disbursements, February, 1916.....\$ 594.96

DISBURSEMENTS—MARCH, 1916.

Levee construction.....	\$ 8,963.71
Labor levee repairs, high water fight.....	18,250.30
Material.....	540,680.00
Secretary's salary and expense.....	152.17
Inspectors' salaries.....	680.00
Inspectors' expenses.....	286.75
President's per diem.....	150.00
President's expense.....	42.78
Commissioners' mileage.....	49.35
Commissioners' per diem.....	85.00
Printing.....	50.00
Office expense (coal \$44.10, rent \$60.00, telephone \$21.46).....	125.56
Miscellaneous (see memorandum attached).....	7,497.57

Total disbursements, March, 1916.....\$36,338.59

MISCELLANEOUS DISBURSEMENTS—MARCH, 1916.

Trip motor car.....	\$ 20.00
Motor car operator.....	84.50
Transferred to Atchafalaya Special.....	1,500.00
Auto repairs.....	12.49
Auto hire, inspectors' trip.....	130.00
Auto hire, inspectors' trip.....	10.00
Auto hire, inspectors' trip.....	46.00
Livery hire.....	4.00
Interest on warrants.....	4,353.07
Auto hire.....	8.00
Hotel bill members board.....	12.25
Hotel bill members board.....	75.26
Hotel bill members board.....	12.00
Mississippi River Levee Association.....	250.00
Auto hire.....	75.00
Motor boat hire.....	120.00
Auto hire.....	10.50
Presidents' trip to Washington, D. C.....	121.50
Insurance motor boat.....	457.00
Auto hire, inspectors' trip.....	196.00

Total miscellaneous disbursements, March, 1916.....\$ 7,497.57

DISBURSEMENTS—APRIL, 1916.

Levee construction	\$41,324.07
Material	6,288.73
Labor	16,449.90
Inspectors' salaries	695.00
Inspectors' expenses	293.43
Secretary's salary and expense	153.24
President's per diem	150.00
President's expenses	27.20
Commissioners' mileage	101.78
Commissioners' per diem	365.00
Office expense	21.44
Miscellaneous (see memorandum attached)	6,602.50

Total disbursements, April, 1916 \$72,392.29

MISCELLANEOUS DISBURSEMENTS—APRIL, 1916.

Interest on warrants	\$ 4,471.45
Auto hire	47.50
Auto hire	43.00
Labor on motor car	10.00
Motor car operator and expense	91.90
Auto hire, inspectors' trip	199.50
Auto hire, inspectors' trip	6.50
Towing barges in high water	1,500.00
Auto hire	16.00
Auto hire	9.00
Auto hire	4.00
Auto hire	137.00
Oil for motor car	66.65

Total miscellaneous disbursements, April, 1916 \$ 6,602.50

DISBURSEMENTS—MAY, 1916.

Material	\$ 51.25
Labor for levee repairs	2,780.34
Inspectors' salaries	485.00
Inspectors' expenses	232.36
Secretary's salary and expense	150.16
President's per diem	150.00
President's expenses	13.90
Commissioners' mileage	42.38
Commissioners' per diem	50.00
Office expense	12.42
Assessor's commission	87.50
Miscellaneous (see memorandum attached)	423.06

Total disbursements, May, 1916 \$ 8,339.47

MISCELLANEOUS DISBURSEMENTS—MAY, 1916.

Salary and labor, motor car.....	\$ 76.55
Salary and labor, motor car.....	4.00
Auto hire	32.00
Interest on warrants	1,033.10
Supplies, labor and watchmen Atchafalaya high water.....	81.41
Auto hire	10.00
Auto hire	2.00
Transfer to Atchafalaya Special.....	3,000.00

Total miscellaneous disbursements, May, 1916.....\$ 4,239.06

DISBURSEMENTS—JUNE, 1916.

Levee construction	\$ 1,640.30
Material	159.61
Labor	4,562.94
Inspectors' salaries	635.00
Inspectors' traveling expenses.....	233.31
Secretary's salary and expense.....	151.27
President's per diem.....	150.00
Presidents' expenses	19.90
Commissioners' mileage	74.62
Commissioners' per diem.....	110.00
Office expense	9.70
Miscellaneous (see memorandum attached).....	902.60

Total disbursements, June, 1916.....\$ 8,640.25

MISCELLANEOUS DISBURSEMENTS—JUNE, 1916.

Oil for motor car.....	\$ 87.91
Auto hire	3.00
Salary and expense motor car operator.....	61.00
Labor	3.00
Interest on certificates.....	80.36
Auto supplies	227.28
Auto hire	7.00
Entertaining board	58.05
Auto hire	12.00
Towing barges with convicts, high water.....	360.00
Auto hire	2.00

Total miscellaneous disbursements, June, 1916.....\$ 902.60

DISBURSEMENTS—JULY, 1916.

Material	\$ 34.96
Labor levee repairs.....	8,292.34
Inspectors' salaries	435.00
Inspectors' expenses	198.11
Secretary's salary and expense.....	151.78
President's per diem.....	150.00
President's expenses	44.65
Commissioners' mileage	24.50
Commissioners' per diem.....	30.00
Printing and advertising.....	153.00
Office expense	46.58
Miscellaneous (see memorandum attached).....	5,569.27

Total disbursements, July, 1916.....\$15,130.19

MISCELLANEOUS DISBURSEMENTS—JULY, 1916.

Auto hire	\$ 7.00
Salary motor car operator	50.00
Auto hire	10.00
Legal service (bond issue)	200.00
Entertaining board	92.25
Auto hire	4.00
Gas for motor car	53.30
Interest on warrants	5,137.72

Total miscellaneous disbursements, July, 1916 \$ 5,569.27

DISBURSEMENTS—AUGUST, 1916.

Material	\$ 123.70
Labor levee repairs	9,358.52
Inspectors' salaries	410.00
Inspectors' expenses	262.93
Secretary's salary	150.00
President's salary	150.00
President's expenses	18.20
Commissioners' mileage	65.88
Commissioners' expenses	55.00
Office expenses	27.28
Assessor's commission	75.00
Interest on bonds	19,375.00
Printing and advertising	50.00
Miscellaneous (see memorandum attached)	387.85

Total disbursements, August, 1916 \$30,509.36

MISCELLANEOUS DISBURSEMENTS—AUGUST, 1916.

Refund	\$ 1.00
Salary motor car operator	52.00
Motor car parts	7.50
Auto services	36.00
Auto services	3.00
Entertaining board	9.00
Entertaining board	46.60
Auto repairs	30.30
Auto repairs	16.30
Auto repairs	7.00
Auto repairs	9.15
Rent gasoline boat on Atchafalaya	170.00

Total miscellaneous disbursements, August, 1916 \$ 387.85

DISBURSEMENTS—SEPTEMBER, 1916.

Labor repairs on levees.....	\$ 9,627.85
Inspectors' salaries	410.00
Inspectors expenses	263.56
Secretary's salary	150.00
President's per diem.....	150.00
President's expenses	37.25
Commissioners' mileage	12.50
Commissioners' per diem.....	30.00
Printing	50.00
Office expenses (Rent \$60, coal \$22.45, telephone \$10.86, stamps \$0.79)	94.10
Assessors' commission	500.00
Interest on bonds.....	4,375.00
Miscellaneous (see memorandum attached).....	251.87

Total disbursements, September, 1916.....\$15,952.13

MISCELLANEOUS DISBURSEMENTS—SEPTEMBER, 1916.

Auto hire	\$ 6.00
Entertaining board members.....	20.00
Motor car operator.....	60.00
Transfer of taxes as per State officials.....	165.87

Total miscellaneous disbursements, September, 1916.....\$ 251.87

DISBURSEMENTS—OCTOBER, 1916.

Labor levee repairs.....	\$ 8,784.12
Inspectors' salaries	410.00
Traveling expenses	219.46
Secretary's salary and expenses.....	173.64
President's per diem.....	150.00
President's expenses	65.15
Commissioners mileage	15.80
Commissioners' per diem.....	35.00
Printing	50.00
Office expenses	11.14
Assessor's commission	3,207.16
Miscellaneous (see memorandum attached).....	3,349.86

Total disbursements, October, 1916.....\$16,471.33

MISCELLANEOUS DISBURSEMENTS—OCTOBER, 1916.

Operating motor car.....	\$ 72.00
Auto hire	5.00
Freight on lumber.....	92.93
Auto hire	14.00
Entertaining board	88.30
Transferred to Atchafalaya Special.....	3,000.00
Auto hire	10.00
Gas for motor car.....	48.98
Motor car supplies.....	8.65
Labor operating motor car.....	10.00

Total miscellaneous disbursements, October, 1916.....\$ 3,349.86

DISBURSEMENTS—NOVEMBER, 1916.

Material	\$ 57.89
Labor for levee repairs	5,845.20
Inspectors' salaries	410.00
Inspectors' expenses	251.29
Secretary's salary and expenses	150.35
President's per diem	150.00
President's expenses	23.75
Commissioners' mileage	92.55
Commissioners' per diem	75.00
Office expenses	7.70
Printing	50.00
Assessors commission	446.10
Miscellaneous (see memorandum attached)	82.00

Total disbursements, November, 1916 \$ 7,641.83

MISCELLANEOUS DISBURSEMENTS—NOVEMBER, 1916.

Salary and labor motor car operator	\$ 64.00
Auto hire	8.00
Auto hire	10.00

Total miscellaneous disbursements, November, 1916 \$ 82.00

DISBURSEMENTS—DECEMBER, 1916.

Levee construction	\$ 2,196.80
Material	343.99
Labor for levee repairs	11,877.22
Inspectors' salaries (two months)	820.00
Inspectors' expenses (two months)	394.53
Secretary's salary and expenses	150.35
President's per diem (two months)	300.00
President's expenses	17.00
Commissioners' mileage	8.00
Commissioners' per diem	10.00
Office expenses	9.51
Miscellaneous (see memorandum attached)	224.70

Total disbursements, December, 1916 \$16,352.10

MISCELLANEOUS DISBURSEMENTS—DECEMBER, 1916.

Motor car operation (two months)	\$ 126.00
Auto hire	67.00
Auto hire	4.00
Gas for motor car	24.00
Parts for motor car	3.70

Total miscellaneous disbursements, December, 1916 \$ 224.70

DISBURSEMENTS—JANUARY, 1917.

Levee construction	\$14,880.68
Labor for levee repairs	5,572.04
Inspectors' salaries	225.00
Inspectors' expenses	75.25
President's expenses	27.15
Commissioners' mileage	167.69
Commissioners per diem	230.00
Printing	50.00
Assessor's commission	137.50
Miscellaneous (see memorandum attached)	1,201.88

Total disbursements, January, 1917 \$22,720.94

MISCELLANEOUS DISBURSEMENTS—JANUARY, 1917.

Entertaining board	\$ 29.50
Entertaining board	11.25
Interest on certificates	1,131.83
Interest on certificates	29.30

Total miscellaneous disbursements, January, 1917 \$ 1,201.88

DISBURSEMENTS—FEBRUARY, 1917.

Levee construction	\$ 7,622.72
Labor levee repairs	5,911.10
Inspectors' salaries	485.00
Inspectors' expenses	212.66
Secretary's salary and expenses	157.77
President's per diem	150.00
Commissioners' mileage	11.50
Commissioners' per diem	25.00
Printing	106.30
Office expenses	19.90
Interest on bonds	23,750.00
Miscellaneous (see memorandum attached)	12,672.67

Total disbursements, February, 1917 \$51,124.62

MISCELLANEOUS DISBURSEMENTS—FEBRUARY, 1917.

Interest on certificates	\$ 35.94
Motor car operator	62.00
Interest on warrants	8,425.52
Interest on warrants	3,655.45
Auto hire	12.00
Auto hire	7.00
Auto hire	14.00
Auto hire	2.50
Interest on warrants	446.26
Freight bills	12.00

Total miscellaneous disbursements, February, 1917 \$12,672.67

DISBURSEMENTS—MARCH, 1917.

Levee construction	\$ 2,640.00
Material	1,251.92
Labor levee repairs	4,295.20
Inspectors' salaries	485.00
Inspectors' expenses	206.51
Secretary's salary and expenses	151.49
President's per diem	150.00
President's expenses	32.35
Commissioners' mileage	31.55
Commissioners' expenses	35.00
Printing	50.00
Office expenses	73.05
Miscellaneous (see memorandum attached)	307.29

Total disbursements, March, 1917 \$ 9,709.66

MISCELLANEOUS DISBURSEMENTS—MARCH, 1917.

Auto hire	\$ 8.00
Operating motor car	64.00
Entertaining board	60.40
Freight bills	85.00
Auto hire	14.00
Interest on warrants	75.89

Total miscellaneous disbursements, March, 1917 \$ 307.29

DISBURSEMENTS—APRIL, 1917.

Levee construction	\$ 2,684.00
Labor levee repairs	3,846.37
Inspectors' salaries	710.00
Inspectors' expenses	239.32
Secretary's salary and expenses	153.00
President's per diem	150.00
President's expenses	31.40
Commissioners' mileage	70.58
Commissioners' per diem	85.00
Office expenses	43.50
Miscellaneous (see memorandum attached)	5,659.57

Total disbursements, April, 1917 \$13,672.74

MISCELLANEOUS DISBURSEMENTS—APRIL, 1917.

Operating motor car	\$ 64.00
Auto hire	10.00
Gas for motor car	38.14
Auto supplies	3.50
Interest on certificates	5,405.68
Freight bills	26.10
Auto hire	6.00
Hauling lumber	22.50
Hauling camp outfit on railroad	41.65
Auto hire	3.50
Entertaining board	25.00
Auto hire	8.50

Total miscellaneous disbursements, April, 1917 \$ 5,659.57

DISBURSEMENTS—MAY, 1917.

Levee construction	\$ 5,002.40
Material	179.17
Labor levee repairs	1,419.66
Inspectors' salaries	485.00
Inspectors' expenses	212.51
Secretary's salary and expenses	152.06
President's per diem	150.00
President's expenses	26.65
Commissioners' mileage	49.05
Commissioners' per diem	65.00
Office expenses	72.05
Miscellaneous (see memorandum attached)	3,935.46
Total disbursements, May, 1917	\$11,749.01

MISCELLANEOUS DISBURSEMENTS—MAY, 1917.

Motor car operator	\$ 62.00
Guarding levees, high water	253.10
Entertaining board	4.50
Auto hire	8.00
Auto hire	6.00
Auto hire	40.00
Auto hire	2.00
Transferred to Atchafalaya Special	3,000.00
Freight bills	97.42
Auto hire	45.00
Interest on warrants	417.44

Total miscellaneous disbursements, May, 1917 \$ 3,935.46

DISBURSEMENTS—JUNE, 1917.

Levee construction	\$ 6,550.96
Material	71.35
Labor for levee repairs	2,374.29
Inspectors' salaries	485.00
Inspectors' expenses	243.31
Secretary's salary and expenses	153.43
President's per diem	150.00
President's expenses	26.40
Office expenses	15.00
Miscellaneous (see memorandum attached)	1,822.20

Total disbursements, June, 1917 \$11,891.94

MISCELLANEOUS DISBURSEMENTS—JUNE, 1917.

Entertaining board	\$ 7.60
Motor car operator	65.00
Levee guards	607.30
Auto hire	10.00
Auto hire	6.00
Entertaining board	126.30
Transfer to Atchafalaya Special	1,000.00

Total miscellaneous disbursements, June, 1917 \$ 1,822.20

Amount and Number of Warrants Issued to Commissioners.

Date.	Name.	No. of Warrants.	Total.	Mileage.	Per Diem.
1916					
April 1...	V. M. Lefebvre.....	6771	\$160.70	10.70	\$150.00
April 1...	H. C. Pitcher.....	6769	213.52	63.52	150.00
April 10...	E. T. Merrick, Jr.....	6816	210.78	20.78	190.00
April 20...	V. M. Lefebvre.....	6825	15.50	15.50	
April 20...	Jos. A. Humphries.....	6829	42.48	17.48	25.00
May 1...	V. M. Lefebvre.....	6839	159.00	9.00	150.00
May 11...	Jos. A. Humphries.....	6854	60.05	25.05	35.00
May 29...	Jos. A. Humphries.....	6864	32.33	17.33	15.00
June 1...	Dr. H. A. King.....	6865	87.45	32.45	55.00
June 1...	V. M. Lefebvre.....	6866	156.00	6.00	150.00
June 12...	Jos. A. Humphries.....	6894	35.63	20.63	15.00
June 13...	H. C. Pitcher.....	6896	61.54	21.54	40.00
1915					
Nov. 18...	E. T. Merrick, Jr.....	6585	82.58	22.58	60.00
Dec. 1...	V. M. Lefebvre.....	6592	154.76	4.76	150.00
Dec. 2...	Jos. A. Humphries.....	6603	15.36	5.36	10.00
Dec. 2...	Jos. A. Humphries (a).....	6604	75.00		
Dec. 23...	V. M. Lefebvre.....	6620	158.10	8.10	150.00
Dec. 23...	H. C. Pitcher.....	6621	145.90	100.90	45.00
1916					
Jan. 1...	A. H. Gay, Jr.....	6624	150.00	100.00	50.00
Jan. 10...	Jos. A. Humphries.....	6633	91.88	41.88	50.00
Feb. 1...	V. M. Lefebvre.....	6641	150.00		150.00
Feb. 1...	Dr. H. A. King.....	6648	58.50	23.50	35.00
Feb. 14...	Jos. A. Humphries.....	6660	95.15	40.15	55.00
Feb. 14...	V. M. Lefebvre.....	6659	26.66	26.66	
Feb. 18...	V. M. Lefebvre.....	6673	23.90	23.90	
Feb. 19...	H. C. Pitcher.....	6677	67.31	22.31	45.00
March 1...	V. M. Lefebvre.....	6686	175.28	25.28	150.00
March 6...	Jos. A. Humphries.....	6716	134.35	49.35	85.00
March 20...	V. M. Lefebvre.....	6755	17.50	17.50	
March 14...	V. M. Lefebvre (b).....	6741	121.50		
1915					
July 21...	Jos. A. Humphries.....	6461	68.10	30.00	38.10
July 1...	V. M. Lefebvre.....	6452	232.55	82.55	150.00
July 23...	H. C. Pitcher.....	6469	65.14	40.00	25.14
Aug. 2...	V. M. Lefebvre.....	6476	168.20	18.20	150.00
Aug. 19...	Jos. A. Humphries.....	6493	68.96	28.96	40.00
Aug. 19...	V. M. Lefebvre.....	6496	18.20	18.20	
Sept. 2...	V. M. Lefebvre.....	6503	153.00	3.00	150.00
Sept. 6...	H. A. King.....	6512	79.90	29.90	50.00
Sept. 17...	V. M. Lefebvre.....	6519	9.00	9.00	
Oct. 1...	V. M. Lefebvre.....	6536	156.50	6.50	150.00
Oct. 5...	H. C. Pitcher.....	6545	14.64	4.64	10.00
Oct. 5...	Jos. A. Humphries.....	6552	27.38	17.38	10.00
Oct. 11...	V. M. Lefebvre.....	6557	6.50	6.50	
Oct. 22...	V. M. Lefebvre.....	6563	8.25	8.25	
Oct. 26...	V. M. Lefebvre.....	6567	15.45	15.45	
Nov. 2...	V. M. Lefebvre.....	6570	153.00	3.00	150.00
Nov. 16...	V. M. Lefebvre.....	6583	28.90	28.90	
Nov. 16...	Jos. A. Humphries.....	6584	32.33	17.33	15.00

(a) Expenses to Washington, D. C.

(b) Trip to Washington, D. C.

No. Certificate

56—September 5, 1916.....	\$ 3,976.30
57—September 5, 1916.....	3,976.30
61—October 12, 1916.....	632.00
62—November 4, 1916.....	6,493.80
63—November 4, 1916.....	6,493.80
67—December 6, 1916.....	8,058.00
68—December 6, 1916.....	8,058.00
71—December 14, 1916.....	6,547.23
72—December 14, 1916.....	6,647.22
74—January 4, 1917.....	1,692.23
81—January 30, 1917.....	1,500.00
82—January 30, 1917.....	474.94
85—February 8, 1917.....	2,528.00
87—March 5, 1917.....	2,354.20
88—March 5, 1917.....	2,016.45
94—April 9, 1917.....	6,713.32
95—April 9, 1917.....	6,713.32
97—May 3, 1917.....	4,053.37
Total.....	\$79,568.48

No. Certificate

51—August 2, 1916.....	\$ 2,117.20
54—September 2, 1916.....	3,491.80
60—October 4, 1916.....	4,676.80
64—November 6, 1916.....	2,370.00
69—December 7, 1916.....	5,846.00
75—January 5, 1917.....	6,225.20
77—January 24, 1917.....	4,688.65
86—February 8, 1917.....	7,915.80
89—March 8, 1917.....	5,900.05
92—March 26, 1917.....	5,849.00
93—April 9, 1917.....	5,830.20
98—May 3, 1917.....	5,513.44
99—June 9, 1917.....	2,370.00
73—December 14, 1916.....	4,262.40
79—January 24, 1917.....	5,030.40
80—December 24, 1917.....	5,030.40
84—February 8, 1917.....	1,325.38
90—March 8, 1917.....	2,016.00
96—April 14, 1917.....	11,753.42
Total.....	\$92,212.14

No. Certificate

52—August 2, 1916.....	\$15,262.80
53—September 5, 1916.....	16,418.45
58—October 3, 1916.....	24,166.70
59—October 4, 1916.....	2,000.00
66—November 4, 1916.....	8,196.25
70—December 5, 1916.....	8,295.00
76—January 9, 1917.....	6,063.25
83—February 8, 1917.....	2,251.50
Total.....	\$82,653.95

Certificates Outstanding Previous to June 30, 1915.

No. Certificate	
51—Feb. 18, 1915, issued to Board of Control.....	\$ 9,649.85
52—Feb. 18, 1915, issued to Board of Control.....	10,460.00
53—Feb. 18, 1915, Board of Control, Whitehall.....	2,325.00
54—March 17, 1915, Board of Control, Whitehall.....	3,540.00
55—March 17, 1915, Board of Control, Peneaux to Alabama....	5,480.00
56—April 5, 1915, Board of Control, Peneaux to Alabama.....	3,440.00
57—April 27, 1915, Board of Control, Whitehall.....	3,521.40
58—April 27, 1915, Board of Control, Peneaux to Alabama.....	1,065.80
	\$39,482.05

After June 30, 1915-1916.

No. Certificate	
61—Oct. 25, 1915.....	\$ 5,996.09
62—Dec. 8, 1915, Board of Control.....	2,024.20
65—Jan. 3, 1916, Board of Control.....	1,692.65
	\$ 9,712.94

Atchafalaya.

No. Page	
58—Dameron-White Co., Legonier to Latanache.....	\$ 83,139.28
59—D. B. Hearin & Son, Legonier to Atchafalaya.....	81,254.26
60—Hercules Co., Legonier to Atchafalaya.....	82,653.75
56—Dameron-White Co., Lecour, Mississippi River.....	29,418.00
54—Dameron-White Co., Phillip, Mississippi River.....	5,996.09
54—Port Barre South, West Atchafalaya.....	62,017.30
57—Hedberg Co., Alabama, East Atchafalaya.....	8,089.12
57—Lower Coast Construction Co., Torras, Mississippi River..	11,951.08
57—Dameron-White Co., pd. on Lacour, Mississippi River.....	3,558.96
55—Board of Control, Belle Vale, Mississippi River.....	23,912.00
55—Steve Barbre, Atchafalaya.....	5,412.00
	\$397,401.84

Dameron-White Co., Ltd., Phillip contract, October 18, 1915, Certificate No. 1, State Board of Engineers, 42,952 cu. yds. at 13.96c per yd., issued on final Certificate No. 61, October 25, 1915, \$5,996.09. This total was 42,952 at 13.96c per yd.

Board of Control, Port Barre South.

Feb. 18, 1915, Eng. Certificate No. 9.	
Dec. 8, 1915, Eng. Certificate No. 12.	
Jan. 3, 1916, Eng. Certificate No. 13.	
Feb. 18, 1915, Our Certificate No. 51.....	\$ 9,649.85
Dec. 8, 1915, Our Certificate No. 62.....	2,024.20
Jan. 3, 1916, Our Certificate No. 65.....	1,692.65
	\$13,366.70

Total yardage, 355,400 at 17.45c per yd.

Sept. 7, 1917—Board of Control, Henry L. Fuqua, General Manager, Belle Vale Levee, Mississippi River, 7 estimates pd. 86,900 cu. yds. at 22c per yd. Total paid warrants to date \$23,912.00, contract not complete. Paid with warrants, Steve Barbre, May 9, 1917, Red Cross to Cyphen Bayou, Atchafalaya River, 5 estimates, 12,300 cu. yds., 55c per cu. yd. Total paid, \$5,412.00, 20 per cent retained. Contract not finished. Paid with warrants.

Total 122,575 cu. yds. at 24c.

Dameron-White Co. Lacour.

Dec. 14, 1916, Certificate 73, 6% interest.....	\$ 4,262.40
Jan. 24, 1917, Certificate No. 79, 6% interest.....	5,030.40
Jan. 24, 1917, Certificate No. 80, 6% interest.....	5,030.40
Feb. 8, 1917, Certificate No. 84, 6% interest.....	1,325.38
March 8, 1917, Certificate No. 90, 6% interest.....	2,016.00
April 14, 1917, Certificate No. 96, 6% interest.....	11,753.42

\$29,418.00

Hedberg Co.

Dec. 6, 1916, Alabama Island contract, Atchafalaya, 27,466 cu. yds. at 32c per yd.....	\$ 8,089.12
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Lower Coast Construction Co.

July 3, 1917, Torras, on Mississippi River, 60,359 cu. yds. at 19.80c per cu. yd.....	\$11,951.08
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Dameron-White Co., Ltd.

Sept. 10, 1917—White Castle contract on Mississippi River, Esti- mate No. 1, 17,700 cu. yds. at 17.85c per cu. yd., warrant No. 7356 (White Castle being in 1917 not included in statement)\$	3,894.00
June 21, part on Lacour, by letter State Board of Engineers. May 10, 1917. Warrant 7356, June 21.....	\$ 3,558.96
434,800 cu. yds. at 19.75 per yd.	

Dameron-White Co.

	Certificate No.	Interest Per Cent.	Amount
No. 1 Sept. 5, 1916.....	56	6	\$ 3,796.30
No. 1 Sept. 5, 1916.....	57	6	3,796.30
No. 2 Oct. 12, 1916.....	61	6	632.00
No. 3 Nov. 4, 1916.....	62	6	6,493.80
No. 3 Nov. 4, 1916.....	63	6	6,493.80
No. 4 Dec. 6, 1916.....	67	6	8,058.00
No. 4 Dec. 6, 1916.....	68	6	8,058.00
No. 5 Dec. 14, 1916.....	71	6	6,547.23
No. 5 Dec. 14, 1916.....	72	6	6,647.22
No. 6 Jan. 4, 1917.....	74	6	1,692.23
No. 7 Jan. 30, 1917.....	81	6	1,500.00
No. 7 Jan. 30, 1917.....	82	6	474.94
No. 8 Feb. 8, 1917.....	85	6	2,528.00
No. 9 March 5, 1917.....	87	6	2,354.20
No. 9 March 5, 1917.....	88	6	3,016.45
No. 10 April 9, 1917.....	94	6	6,713.32
No. 10 April 9, 1917.....	95	6	6,713.32
No. 11 May 3, 1917.....	97	6	4,053.37
No. 12 Aug. 8, 1917.....	101	6	1,232.40
No. 13 Sept. 7, 1917.....	105	6	2,338.40
Total.....			\$83,139.28

Total yardage 425,200 at 19.75c per yd.

D. B. Hearin & Son.

	Certificate No.	Interest Per Cent.	Amount.
Aug. 2, 1916.....	51	6	\$ 2,117.20
Sept. 2, 1916.....	54	6	3,491.80
Oct. 4, 1916.....	60	6	4,676.80
Nov. 6, 1916.....	64	6	2,370.00
Dec. 7, 1916.....	69	6	5,846.00
Jan. 5, 1917.....	75	6	6,225.20
Jan. 24, 1917.....	77	6	4,688.65
Feb. 8, 1917.....	86	6	7,915.80
March 8, 1917.....	89	6	5,900.05
March 26, 1917.....	92	6	5,849.00
April 9, 1917.....	93	6	5,830.20
May 3, 1917.....	98	6	5,513.44
June 9, 1917.....	99	6	2,370.00
July 6, 1917.....	100	6	3,950.00
Aug. 8, 1917.....	102	6	8,816.40
Aug. 17, 1917.....	103	6	3,129.58
Aug. 24, 1917.....	104	6	2,564.14
Total.....			\$81,254.26

Hercules Co., Legonier to Latenache.

	Certificate No.	Interest, Per Cent.	Amount.
Aug. 2, 1916.....	52	6	\$15,262.80
Sept. 5, 1916.....	53	6	16,418.45
Oct. 3, 1916.....	58	6	24,166.50
Oct. 4, 1916.....	59	6	2,000.00
Nov. 4, 1916.....	66	6	8,196.25
Dec. 5, 1916.....	70	6	8,295.00
Jan. 9, 1917.....	76	6	6,063.25
Feb. 8, 1917.....	83	6	2,251.50
Total.....			\$82,653.75

Total yardage, 418,500 at 19.75c per cu. yd.

1915 Old Certificates.

No. 51	Feb. 18, 1915, issued to Board of Control, Port Barre South, West Atchafalaya.....	\$ 9,649.85
No. 52	Feb. 18, 1915, issued to Board of Control, Peanaux to Alabama, West Atchafalaya.....	10,460.00
No. 53	Feb. 18, 1915, issued to Board of Control, Whitehall, Alabama.	2,325.00
No. 54	May 17, 1915, issued to Board of Control, Whitehall, Alabama.	3,540.00
No. 55	May 17, 1915, issued to Board of Control, Peneaux, to Alabama	5,480.00
No. 56	April 5, 1915, issued to Board of Control, Peneaux, to Alabama	3,340.00
No. 57	April 27, 1915, issued to Board of Control, Whitehall to Alabama	3,521.40
No. 58	April 27, 1915, issued to Board of Control, Peaneaux, to Alabama	1,065.80
No. 61	Oct. 25, 1915, Dameron-White Co., Phillips, Mississippi River.	5,966.09
Certificate No. 62-65, see contract.		

Statement Atchafalaya Basin Levee District.

Collection 1915-1916.....	\$ 365,327.00
Disbursements, warrants, interest paid, and assessor.....	219,261.97
Disbursements, certificates issued.....	9,712.94
Collections 1916-1917.....	\$ 371,899.35
Disbursements, warrants, interest paid, and assessor.....	222,925.85
Certificates issued, interest 6%.....	254,434.57
Certificates outstanding issued in 1915, interest 6%.....	\$ 48,482.05
Certificates outstanding issued in 1915-1916, interest 6%.....	9,712.94
Certificates outstanding issued in 1916-1917, interest 6%.....	254,434.57
Total yardage, 1915, June 30, 1917.....	1,876.134
Total amount paid on yardage, June 30, 1917.....	\$ 397,401.84
Total repairs and maintenance, 1915-1916.....	52,664.61
Total repairs and maintenance, 1916-1917.....	77,203.96
Total material, 1915-1916.....	10,913.75
Total material, 1916-1917.....	2,062.98

1915-1916.

Inspectors' salaries.....	\$ 5,355.00
Inspectors' expenses.....	2,385.50
Secretary's salary.....	1,800.00
Secretary's expenses.....	53.35
President's per diem.....	1,800.00
President's expenses.....	397.75
Commissioners' mileage.....	793.02
Commissioners' per diem.....	1,148.24
Printing and advertising.....	530.75
Office expenses.....	179.51
Assessors' commission.....	6,824.57
Interest on bonds.....	47,500.00
Miscellaneous.	35,904.31
Interest on certificates, 6% (this included in miscellaneous)...	80.36
Interest on warrants, 5½% (this included in miscellaneous)...	21,288.01
All warrants out to June 30, 1917.....	33,837.70

1916-1917.

Interest on certificate, 6% (included in miscellaneous).....	\$ 6,602.75
Interest on warrants, 5½% (included in miscellaneous).....	18,158.28
Inspectors' salaries.....	5,770.00
Inspectors' expenses	2,779.19
Secretary's salary.....	1,800.00
Secretary's expenses.....	47.62
President's per diem.....	1,800.00
President's expenses.....	349.95
Commissioners' mileage.....	549.60
Commissioners' per diem.....	675.00
Printing and advertising.....	559.30
Office expense.....	419.76
Assessors' commission.....	4,365.70
Interest on bonds.....	47,500.00
Miscellaneous.	35,239.92
Bonds sold, interest 5% per annum.....	950,000.00
Bonds unsold.....	50,000.00
October 25, 1915, Warrant 6565, issued to Jos. Monget.....	96.15

July, 1915.

Mill tax	\$ 8,738.75
Acreage.	1,618.66
Produce.	2,086.47
Interest on delinquents.....	367.71

Total for June.....\$ 12,811.59

August, 1915.

Mill tax	\$ 1,559.15
Acreage tax	1,785.61
Produce tax	45.49
Interest on delinquents.....	152.23

Total.....\$ 3,542.48

September, 1915.

Mill tax	\$ 3.23
Acreage.	7.98
Produce.	5,866.03
Interest on delinquents.....	.67
Redemption of property.....	11.86

Total.....\$ 5,889.99

October, 1915.

Produce tax	\$ 3,145.85
Redemption of property.....	33.90

Total.....\$ 3,179.75

November, 1915.

Mill tax	\$ 1,665.36
Acreage.	176.97
Produce.	2,774.53

Total.....\$ 4,616.86

December, 1915.

Mill tax	\$ 25,819.34
Acreage.	8,727.34
Produce.	2,972.71
Interest on delinquents.....	25.22
Redemption of property.....	18.15
Total.....	\$ 37,562.76

January, 1916.

Mill tax	\$131,277.65
Acreage.	31,930.68
Produce.	17,889.60
Miscellaneous from A. N. Connelly to McCullen.....	2,955.77
Total.....	\$184,053.70

February, 1916.

Mill tax	\$ 32,597.46
Acreage.	6,421.35
Produce.	3,704.52
Interest on delinquents.....	60.60
Total.....	\$ 42,783.93

March, 1916.

Mill tax	\$ 18,611.51
Acreage.	3,849.33
Produce.	2,992.33
Interest on delinquents.....	206.59
Redemption of property.....	16.12
Total.....	\$ 25,675.88

April, 1916.

Mill tax	\$ 8,753.14
Acreage.	1,810.41
Produce.	1,302.48
Interest on delinquents.....	166.19
Total.....	\$ 12,032.22

May, 1916.

Mill tax	\$ 10,746.05
Acreage	4,314.76
Produce tax	5,243.90
Interest on delinquent taxes.....	250.33
Redemption of property.....	51.97
Total.....	\$ 20,607.01

June, 1916.

Mill tax	\$ 6,721.61
Acreage tax	2,119.02
Produce tax	3,302.59
Redemption of property.....	221.76
Interest on delinquents.....	202.25
Thos. G. Erwin, Secretary, refund.....	3.60
Total.....	\$ 12,570.83

July, 1916.

Mill tax	\$ 10,157.05
Acreage tax	3,917.07
Produce tax	95.99
Redemption of property.....	22.42
Interest on delinquents.....	612.82
Miscellaneous, Thos. G. Erwin, lumber \$202.50, refund \$1.00....	203.50
Total.....	\$ 15,008.85

August, 1916.

Mill tax	\$ 35.06
Acreage.	18.80
Produce . . .	273.19
Interest on delinquents.....	2.77
Redemption of property.....	1.98
Sale of lands.....	93.44
Miscellaneous, Thos. G. Erwin.....	10.00
Total.....	\$ 435.24

September, 1916.

Mill tax	\$ 30.89
Acreage tax	10.35
Produce, . . .	1,582.78
Interest on delinquents.....	10.53
Redemption of property.....	12.86
Miscellaneous, T. G. Erwin.....	17.22
Total.....	\$ 1,664.63

October, 1916.

Mill tax	\$ 5.32
Acreage tax	.72
Produce tax	344.75
Redemption of property.....	15.92
Total.....	\$ 366.71

November, 1916.

Mill tax	\$ 4,147.50
Acreage tax	330.38
Produce tax	5,258.45
Redemption of property.....	9.15
Interest on delinquents.....	1.14
Total.....	\$ 9,746.62

December, 1916.

Mill tax	\$ 27,207.60
Acreage tax	11,433.82
Produce tax	6,046.53
Redemption of property.....	13.54
Total.....	\$ 44,701.49

January, 1917.

Mill tax	\$144,473.96
Acreage tax	34,100.29
Produce tax	11,522.67
Interest on delinquents.....	10.54
Redemption of property.....	7.55
Miscellaneous, T. G. Erwin, lumber.....	24.75
Total.....	\$190,139.76

February, 1917.

Mill tax	\$ 35,883.87
Acreage tax	7,555.40
Produce tax	11,923.11
Interest on delinquents.....	58.53
Redemption of property.....	11.46
Total.....	\$ 55,432.37

March, 1917.

Mill tax	\$ 11,798.62
Acreage tax	5,944.71
Produce tax	2,491.86
Interest on delinquents.....	83.16
Redemption of property.....	39.94
Error Voucher 5902.....	.06
Total.....	\$ 20,358.35

April, 1917.

Mill tax	\$ 6,756.51
Acreage tax	1,984.52
Produce tax	2,688.60
Interest on delinquents.....	210.73
Redemption of property.....	23.15
Total.....	\$ 11,663.51

May, 1917.

Mill tax	\$ 4,445.04
Acreage tax	1,642.76
Produce tax	413.64
Interest on delinquents.....	168.91
Redemption of property.....	6.79
Miscellaneous, T. G. Erwin, sale of lumber.....	21.17
Total.....	\$ 10,418.31

June, 1917.

Mill tax	\$ 5,065.08
Acreage tax	811.95
Produce tax	5,845.01
Interest on delinquents	217.76
Redemption of property	17.15
Miscellaneous, T. G. Erwin	7.20

Total.....\$ 11,964.15

Number and Amounts of Warrants Issued to Commissioners.

Date.	Name.	No. of	Warrant.	Mileage.	Per Diem.
1916					
July 1...	V. M. Lefebvre.....	6908	\$175.00	\$ 25.00	\$150.00
July 19...	A. H. Gay, Jr.....	6940	54.50	24.50	30.00
Aug. 1...	E. T. Merrick, Jr.....	6946	1.75	*	
Aug. 1...	V. M. Lefebvre.....	6952	158.20	8.20	150.00
Aug. 1...	H. A. King.....	6953	66.30	36.30	30.00
Aug. 21...	V. M. Lefebvre.....	6983	10.00	10.00	
Sept. 1...	V. M. Lefebvre.....	6986	170.75	20.75	150.00
Sept. 14...	H. C. Pitcher.....	7005	42.50	12.50	30.00
Oct. 2...	H. A. King.....	7012	50.80	15.80	35.00
Oct. 2...	V. M. Lefebvre.....	7016	179.90	29.90	150.00
Oct. 16...	V. M. Lefebvre.....	7044	21.05	21.05	
Oct. 24...	V. M. Lefebvre.....	7049	14.20	14.20	
Nov. 1...	V. M. Lefebvre.....	7053	156.50	6.50	150.00
Nov. 6...	Jos. A. Humphries.....	7061	126.44	76.44	50.00
Nov. 6...	H. C. Pitcher.....	7062	41.11	16.11	25.00
Dec. 1...	V. M. Lefebvre.....	7080	158.00	8.00	150.00
Dec. 18...	H. C. Pitcher.....	7106	18.00	8.00	10.00
1917					
Jan. 1...	E. T. Merrick, Jr.....	7133	203.93	78.93	125.00
Jan. 22...	H. A. King.....	7141	53.70	18.70	35.00
Jan. 24...	Jos. A. Humphries.....	7143	140.06	70.06	70.00
Feb. 1...	V. M. Lefebvre.....	7150	150.00		150.00
Feb. 12...	H. C. Pitcher.....	7167	36.50	11.50	25.00
March 1...	Jos. A. Humphries.....	7183	66.55	31.55	35.00
March 1...	V. M. Lefebvre.....	7187	159.10	9.10	150.00
March 19...	V. M. Lefebvre.....	7205	10.50	10.50	
March 22...	V. M. Lefebvre.....	7209	12.75	12.75	
April 2...	V. C. Lefebvre.....	7212	154.50	4.50	150.00
April 2...	Jas. A. Humphries.....	7213	80.92	35.92	45.00
April 10...	H. A. King.....	7231	74.66	34.66	40.00
April 19...	V. M. Lefebvre.....	7238	26.90	26.90	
May 1...	V. M. Lefebvre.....	7246	163.15	13.15	150.00
May 22...	V. M. Lefebvre.....	7280	13.50	13.50	
June 1...	V. M. Lefebvre.....	7283	150.00		150.00
June 11...	V. M. Lefebvre.....	7287	14.20	14.20	
June 21...	V. M. Lefebvre.....	7303	12.20	12.20	

*Paid to labor.

Baton Rouge, La., December 12, 1917

To the Honorable Chairman and

Members of the Board of State Affairs.

Gentlemen: I submit herewith report on Atchafalaya Basin Levee District, domiciled at Port Allen, West Baton Rouge Parish, Louisiana, comprising the whole of West Baton Rouge, Terrebonne, Pointe Coupee Parishes and parts of Ascension, Assumption, Iberia, Iberville, Lafourche, St. Landry, St. Martin and St. Mary Parishes.

The financial statement rendered gave receipts and disbursements by months in detail as shown by report, but no attempt was made to compile report and make statement, so as to reflect the condition of affairs without spending much time in examination of the rather lengthy report.

Hence, I submit herewith financial statement, condensed for the two years called for, but the items are detailed as much as possible to reflect the true condition as shown by their books.

Their system of financing is somewhat unusual, and I will attempt to explain its working as fully as possible, in order that you may understand the matter of outstanding warrants as shown in the financial statement submitted. The minutes show an agreement to exist with the Bank of Baton Rouge, and has existed for the past few years, wherein the bank agrees to loan or cash warrants drawn on the auditor up to \$300,000.00 during a fiscal year, and to hold the said warrants until such time as the auditor will have sufficient funds, over and above such amount as is necessary to meet preferred claims, such as interest on bonds, etc., to take them up. The auditor takes up monthly from the bank such amounts as the funds on hand will justify. The interest charge under this agreement is $5\frac{1}{2}\%$ on all warrants issued, for the time held, and interest to begin on the first day of the month on which the warrants were issued. You will note receipts for 1915-1916 shows the balance on hand July 1, 1915, and disbursements shows outstanding warrants July 1, 1915, and each month the balance of outstanding warrants is shown on their books, hence at the close of June 30, 1915, the outstanding warrants is shown under the head of receipts, and balance with treasurer shown under the head of disbursements, showing the total receipts and disbursements to be in balance.

The same applies to 1916-1917 receipts and disbursements. You will find attached hereto a list of outstanding warrants, June 30, 1917, which agrees with the amount shown on statement except a difference of 30 cents, which is an error and has been corrected.

The amount of bonded indebtedness up to June 30, 1917, was \$950,000.00, and \$50,000.00 in the treasury, the remaining \$50,-

000.00 has been sold since July 1, 1917, bringing a slight premium. Their report also shows, pages 49 to 52, inclusive, that outstanding certificates amounted to \$303,629.56 and warrants outstanding June 30, 1917, as shown by the report, \$33,838.06.

The yardage and price paid for the time considered is shown on pages 54 to 61, inclusive; the yardage is sometimes stated at top of the page in pencil. Receipts are shown by month on pages 62 to 73, inclusive. Disbursements by month, 8 to 45, inclusive. The minutes do not show specific Board action on all contracts, but the President advises that he is authorized by Board to let contracts by competitive bids, for levee construction in conjunction with the Board of State Engineers, which seems to be the case, in most contracts let, and the contract shows that the Board of State Engineers has drawn specifications and approved the bids. It would seem, from the minutes and information obtained, that the affairs of the Board regarding the constructions of levees, and for labor and repairs, and maintenance, is left largely to the President of the Board to carry out in the best manner possible. A large part of repairs and maintenance is done under the advice and the direction of the President, and under the supervision of their inspectors, and engineers' advice, as needed.

I have examined several pay rolls, and they appeared to be in regular form, while in some instances several signatures seemed to have been written in the same hand. This was not as common as usual. Most signatures made by mark were witnessed. The report made by this Board is quite lengthy, yet most all facts are given in detail, and by reference to the same much information will be obtained.

Respectfully submitted,

O. M. WRIGHT, Chief Inspector.

Receipts and disbursements of the Atchafalaya Basin Levee District, from July 1, 1915, to July 1, 1916:

RECEIPTS.

Mill tax	\$246,493.25	
Acreage tax	62,762.11	
Produce tax	51,326.50	
Interest, delinquents	1,431.79	
Redemption of property.....	353.76	
Credit by State Treasurer, from A. W. Connelly and McMullen.....	2,955.77	
Refund by Secretary.....	3.60	
		\$365,326.78
Balance on hand July 1, 1915.....		34,370.65
Balance outstanding warrants July 1, 1916.....		201,199.18
Total receipts and balance and outstanding warrants.....		\$600,896.61

DISBURSEMENTS.

Salary of President.....	\$ 1,800.00	
Expense account of President.....	392.85	
Secretary's salary	1,800.00	
Expense account of Secretary.....	53.35	
Salary paid to Inspectors.....	5,355.00	
Expense accounts of Inspectors.....	2,385.50	
Mileage paid Commissioners.....	793.02	
Per diem to Commissioners.....	1,148.24	
Meals paid for Inspectors.....	11.00	
Hotel bills paid for members.....	106.91	
Entertaining Board members.....	213.95	
Commission's trip to Washington.....	75.00	
J. W. Monget's special trip to Washington.....	96.15	
President's trip to Washington.....	120.50	
Printing and advertising.....	537.75	
Office rent and expenses.....	305.15	
Assessor's commission	4,449.57	
Salary of motor car operator.....	720.00	
Expense of motor car operator.....	97.80	
Labor motor car operator.....	58.00	
Gas for motor car.....	200.92	
Supplies for motor car.....	43.38	
Oil for motor car.....	164.39	
Livery hires	29.50	
Automobile hires	1,054.50	
Auto repairs	31.02	
Auto supplies	227.28	
Paid for use of boats.....	22.00	
Motor boat hire.....	120.00	
Contribution to Mississippi River Levee Assn.....	450.00	
Contribution to National Rivers and Harbors Congress.....	100.00	
Interest on bonds.....	47,500.00	
Interest on certificates.....	80.36	
Interest on warrants.....	21,288.01	
Refund taxes	181.20	
Transferred to Atchafalaya Special.....	7,500.00	
Insurance on quarter boat.....	457.00	
Levee constructions	54,386.43	
Materials	10,913.75	
Labor for maintenance and repairs.....	33,414.31	
Labor levee repairs, high water fight.....	18,250.00	
Supplies to men on the Atchafalaya in high water fight.....	466.88	
Towing barges in high water.....	1,860.00	
Errors corrected	.30	
		\$219,261.97
Outstanding warrants, July 1, 1915.....		320,350.03
Balance with Treasurer on hand, July 1, 1916.....		61,284.61
Total.....		\$600,896.61

Receipts and disbursements of the Atchafalaya Basin Levee District, from July 1, 1916, to July 1 1917:

RECEIPTS.

Mill tax	\$250,006.50	
Acreage tax	67,750.77	
Produce tax	52,206.58	
Interest, delinquents	1,376.89	
Redemption of property.....	181.91	
Refund by Secretary.....	27.22	
Sale of land.....	93.44	
Sale of lumber.....	256.62	
Error, Voucher No. 5902.....	.06	
		\$371,899.99
Balance on hand July 1, 1916.....	61,284.61	
Balance of outstanding warrants July 1, 1917.....	33,838.06	
Total receipts, balance with Treasurer and outstanding warrants.....		\$467,022.66

DISBURSEMENTS.

Salary of President.....	\$ 1,800.00	
Expense account of President.....	349.95	
Salary of Secretary.....	1,800.00	
Expense account of Secretary.....	47.62	
Salaries of inspectors.....	5,770.00	
Expense account of Inspectors.....	2,779.44	
Commissioners' mileage	549.60	
Commissioners' per diem.....	675.00	
Printing and advertising.....	559.30	
Office expense and rent.....	49.81	
Assessors' commissions	4,365.76	
Legal expense account.....	200.00	
Transferred to Atchafalaya Special.....	7,000.00	
Transfer of taxes, ordered by State officials.....	166.87	
Salary of motor car operator and expenses.....	751.00	
Labor for motor car.....	15.00	
Gas for motor car.....	164.42	
Auto hire and supplies.....	457.75	
Motor car parts and supplies.....	19.85	
Rent gas boat.....	170.00	
Guarding levee, high water.....	860.40	
Entertaining Board members.....	520.70	
Hauling lumber and camp outfit.....	64.15	
Materials	2,376.43	
Labor for maintenance and repairs.....	77,204.21	
Levee construction	41,577.56	
Interest on warrants.....	18,158.28	
Interest on certificates.....	6,602.75	
Interest on bonds.....	47,500.00	
Errors corrected	4.96	
		\$222,930.81
Outstanding warrants, July 1, 1916.....	201,199.18	
Balance with Treasurer, July 1, 1917.....	42,892.67	
Total.....		\$467,022.66

Outstanding warrants of the Atchafalaya Basin Levee District June 30 1917:

No.	Amount	No.	Amount	No.	Amount
7222	\$ 5,405.68	7256	\$ 4.50	7282	\$ 7.60
7224	2,684.00	7257	8.00	7283	150.00
7229	341.12	7258	6.00	7284	65.00
7230	1,437.50	7259	40.00	7285	418.25
7232	6.00	7260	2.00	7286	90.00
7233	103.30	7261	49.20	7287	150.76
7234	84.00	7262	360.40	7288	607.30
7235	22.50	7263	10.85	7289	112.50
7237	31.00	7264	179.17	7290	2,992.00
7238	26.90	7265	3,000.00	7291	153.43
7339	3.50	7266	20.50	7292	10.00
7240	25.00	7267	45.00	7293	184.65
7241	374.10	7268	45.45	7294	501.64
7242	603.10	7269	748.00	7295	8.35
7243	8.50	7270	97.42	7296	71.35
7244	5.00	7271	45.00	7297	14.20
7245	35.55	7272	48.55	7298	6.00
7246	163.15	7273	561.90	7299	126.30
7247	62.00	7274	265.01	7301	106.40
7248	47.75	7275	112.50	7302	84.00
7249	175.75	7276	104.15	7303	12.20
7250	152.06	7277	84.00	7304	3,558.96
7251	12.00	7278	417.44	7305	931.50
7252	134.11	7279	499.55	7306	466.65
7253	253.10	7280	13.50	7307	56.25
7254	87.00	7281	6.65		
7255	3,894.00				\$ 33,837.70

REPORT OF THE ORLEANS LEVEE DISTRICT.

LIST OF OFFICERS OF BOARD OF LEVEE COMMISSIONERS OF THE ORLEANS LEVEE DISTRICT.

Wm. McL. Fayssoux.....	President.
Thos. Killeen.....	President Pro-Tem.
Eugene J. LeBoeuf.....	Secretary.
James Wilkinson.....	Attorney.
Cyrus T. Rayner.....	Chief Engineer.

EX-OFFICIO MEMBERS.

Martin Behrman.....	Mayor City of New Orleans.
E. E. Lafaye.....	Com. of Dept. of Public Property

Following is list of names of Commissioners representing the various districts in the City of New Orleans constituting the Orleans Levee District:

Thos. Killeen.....	1st District
Jno. F. Muller.....	2nd District
Thos. Smith.....	3rd District
Frank A. Briede.....	4th District
Jno. P. Vezien.....	5th District
Wm. McL. Fayssoux.....	6th District
James P. Williams.....	7th District

New Orleans, La., November 5th, 1917.

REPORT FOR BOARD OF STATE AFFAIRS, BATON ROUGE, LA., SHOWING REPLIES TO QUESTIONS CONCERNING THE FINANCIAL AND GENERAL MANAGEMENT OF THE BOARD OF LEVEE COMMISSIONERS OF THE ORLEANS LEVEE DISTRICT.

1. Please give us in detail the amount of total receipts by your Board from June 30, 1915, to June 30, 1917, and the source of each item, etc.

Answer: See Exhibit A for year ending June 30, 1916.
See Exhibit B for year ending June 30, 1917.

2. Give detailed statement of disbursements, grouped so as to reflect the total expenditures by the Board.

Answer: See Exhibit A for year ending June 30, 1916.
See Exhibit B for year ending June 30, 1917.

3. Give statement of salary account, showing names of all officers and employees, amount of salary paid each, and short statement of his duties.

Answer: See Exhibit C, sheets 1 to 5, also pages 12 and 15 in copy of By-Laws attached, the latter defining the duties of the engineer, attorney, and Secretary.

4. Give statement of all expenses, either general or special, incurred by the Board during period above mentioned.

Answer: See Exhibits A and B.

5. (a) Please attach an itemized list of all warrants issued during fiscal year herein mentioned in favor of each member of the Levee Board, giving date and amount, explaining for what purpose issued, etc. (b) Also make separate list of their per diem traveling expense warrants.

Answer: (a) See Exhibit D, showing amount expended each respective year.

(b) No per diem traveling expense warrant issued to members of the Board or other expenses allowed apart from that shown in Exhibit D.

6. Do your salaried officers or employees engage in any other occupation or business enterprise, and, if so, give its character and state how much time they devote to official duty of the Board.

Answer: Messrs. Adam Junker, Paul Saunee and J. H. Lewis, Inspectors for the Upper, Lower and Fifth Districts, are in shoe, saloon and restaurant businesses, respectively, but do not devote any of their time to the conduct of their respective business during the working hours of the Board. Each employee of this Board is required to give full time to the discharge of their duties. The daily hours are variable, depending on the amount and character of work on hand. The minimum office hours are about 9 a. m. to 5 p. m. Field hours office force about 6 a. m. to 6 p. m. Day forces or laborers, 7 a. m. to 5 p. m. In addition, the Board is entitled to services of 24 hours per day if conditions require it.

7. Give amount of all repair work done on levees during each fiscal year.

Answer: Maintenance and repairs fiscal year
ending June 30, 1916.....\$ 20,271.65
Maintenance and repairs fiscal year
ending June 30, 1917..... 26,454.22

8. Give amount of new levee or other work constructed during the year and prices paid for same for year and total amount paid out for this object during each fiscal year.

Answer: See Exhibit E, sheets 1 and 2, covering work given out by contract during fiscal year ending June 30, 1916, and Exhibit F, showing construction of new work, etc., during same period by extra laborers and day forces of this Board, also other incidental expenditures.

See Exhibit G, covering work given out by contract during fiscal year ending June 30, 1917, and Exhibit H, showing construction of new work, etc., during same period by extra laborers and day forces of this Board, also other incidental expenditures.

9. Give amount of bonded debt, (b) rate of interest, (c) amount paid for interest during each fiscal year.

Answer: (a) \$3,000,000.00, (b) 5%, (c) \$150,000.00 yearly.

10. (a) How are your levee contracts let?

(b) Who prepares the specifications, who supervises and approves same?

(c) Who issues warrants and signs same?

(d) Has any contract been let for levee work and an extension contract made at same price without reletting, and, if so, please explain fully?

Answer: (a) All contracts are advertised and awarded at a special or regular Board meeting to the lowest bidder.

(b) Specifications are prepared by the chief engineer, examined by the attorney, and approved by the Executive Committee. (c) Estimates are issued by the chief engineer and voucher checks are issued by the secretary, same bearing counter signatures of the secretary and president of the Board, or president pro-tem., in the absence of the latter. (d) The Aurora Roads contract of H. W. Bond & Bro. was amended at a joint special meeting of the Finance and Executive Committee, held on Saturday, October 29, 1915, to read:

Earthwork	80,000 cu. yds. at 24c.
Earthwork	17,000 cu. yds. at 17c
Sheet piling	3,000 ft. at \$2.12 per linear ft.
Wooden revetment	6,000 ft. at 1.15 per linear ft.
Contract originally called for three units as follows:	
Earthwork	10,000 cu. yds. at 17c.
Wooden sheet piling	5,600 ft. at \$2.12 per linear ft.
Reinforced concrete	30,000 sq. yds. at 83c per sq. yd.

The modification and extension of the contract was necessitated on account of damage occasioned to the levee as a result of the storm of September 29, 1915. The difference in the cost for the additional earthwork under the amended contract being due to double handling of the earth.

The contract of Hampton Reynolds for the construction of the Rear Third District protection levee, sections 1 and 2, originally advertised for 350,000 cubic yards, more

or less, on Section No. 1, and 250,000 to 350,000 cubic yards on Section No. 2, were extended at Executive and Finance Committee meetings held November 23 and December 18, 1916, respectively, to 1,700,000 cubic yards over and above the original estimated quantity; the increase being due to shrinkage and subsidence, which yardage likewise includes banquetting and the extension of said levee to another point of terminus.

11. Give amount of any other indebtedness due by the Board, showing to whom, rate of interest and why incurred.

Answer: There is outstanding at the present time certificates of indebtedness maturing March 1, 1919, amounting to \$25,000.00, same bearing interest at the rate of 5%. Said certificates were issued to property holders for account land appropriated for levee purposes, the original issue, aggregating \$415,447.73, being authorized at regular Board meeting, February 20 and April 17, 1913.

12. Have you sold any bonds within the past five years, and, if so, give method of selling? etc.

Answer: No.

13. If you sold bonds, did you deposit the proceeds in the State Treasury? etc.

Answer: See reply to question 12.

18. Do you believe that all the contract work and financial affairs of all the levee boards could be consolidated into one small Board of Public Improvements, located at the capitol, and, if not, please explain why, and give us your views fully on the subject matter.

Answer: See reply of Hon. Wm. McL. Fayssoux, President of the Board.

New Orleans, November 6, 1917.

Honorable L. E. Thomas, Chairman,
Board of State Affairs,
Baton Rouge, La.

Dear Sir:

In answer to your inquiry number eighteen (18) which was enclosed with others in your communication of September 13, 1917, and addressed to me as President of the Orleans Levee Board, I beg to state that I can only answer from the standpoint of this Board. We do not believe that the work, contracts or business of the Board of Levee Commissioners of the Orleans Levee District should be confused with or consolidated with any other levee board or district, nor do we believe that the control and management should be removed from this parish.

The work of this Board is not only confined to the protection of the City of New Orleans against overflow of the Mississippi River, but to give protection against overflow of the Mississippi River in such a way as to not interfere with the commerce of this port and also to protect the city from storm water in the rear and water above and below, and to that end to erect the necessary levees, seawall and locks. The concentration of enormous wealth and large amount of property, improvements, industries, factories, railroads and other business and enterprises and the great number of human lives require constant and continuous watching and strengthening of the levees.

The funds with which these levees and works are constructed and maintained is contributed entirely by the Parish of Orleans, except ten thousand dollars (\$10,000.00) which is received from the general engineering fund.

You will see from the Acts of the Legislature which created this Board and which authorizes this Board, this Board has been given extraordinary powers due to the property and lives it is charged to protect, and to attempt to change its authority or to place the management of its affairs in the hands of a body which is not directly interested and thoroughly conversant with the conditions here, or to directly or indirectly divert the funds, would work irreparable and untold hardship upon this community, who are contributing to this work for their protection.

In finality, I will say that the work of this Board is so separate and distinct from the work of other levee boards and districts, that nothing but harm could come to the city, parish and district by advocating the consolidation of the affairs of this Board with any other Board.

Respectfully,

WM. McL. FAYSSOUX, President.

EXHIBIT A.

STATEMENT OF ACCOUNT SHOWING RECEIPTS AND DISBURSEMENTS BOARD OF COMMISSIONERS OF THE ORLEANS LEVEE DISTRICT FOR THE FISCAL YEAR ENDING JUNE 30, 1916.

July 1, 1915—Balance on hand in bank.....\$153,457.45
 Balance on hand in safe..... 5.29—\$153,462.74

Receipts July 1, 1915, to June 30, 1916.

Mill tax	\$604,476.59
Mill tax interest.....	1,776.43
Redemption property	119.70
Engineering fund	10,000.00
Rental Louisa Street lot.....	10.00
W. N. McFarland, office lights.....	7.63
Sand sales	180.00
Interest on daily balances.....	8,829.54
Cancellation of unpaid check.....	14.00
Sale of revetment material.....	306.18
Refund by S. F. Lewis, storm emergency.....	101.97
Refund by S. F. Lewis, trip to Memphis.....	17.85
Refund New Orleans American.....	1.52
Refund Mississippi Levee Association.....	50.00
Refund Dock Board amount paid E. P. Andree Printing Co...	38.00
Refund George Oberling, overpayment in pay roll.....	3.00

Disbursements July 1, 1915, to June 30, 1916.

Interest on \$3,000,000.00 bond issue.....	\$150,000.00
Redemption certificates of indebtedness.....	69,000.00
Reynolds & Co., contract Louisa to Desire Street..	15,970.43
Third District new levee, Kentucky to Andry Street	7,560.77
Huguet new levee.....	1,001.21
W. N. McFarland, office lights.....	7.63
Aurora roads contract.....	542.07
Return deposit Captain Von Scholer.....	20.00
Goodwyne new levee.....	1,484.38
Refund account overpayment on sand.....	5.00
Canal Street Ferry to Algiers saw mill contract..	3,514.73
Beka new levee.....	1,204.29
Orleans Street to Camus new levee.....	621.00
U. S. Naval Station to Orleans street contract....	6,117.43
U. S. Naval Station to Orleans Street, wood revetment	101.43
Orleans Street to Camus, new levee.....	2,153.00
London Avenue canal levee improvement.....	6,760.14
Orleans new levee contract.....	6,026.29
Rear Third District protection levee survey.....	4,461.52
Tool warehouse, Third District.....	3,886.24
Interest and discount.....	10,200.00
Storm emergency, 1915.....	2,608.78
Filling barrow pits near Audubon Park.....	15,959.33
Adams Avenue levee improvement.....	540.60
Lower end S. P. R. R. to U. S. Naval Station.....	2,645.58

Lower end S. P. R. R. to U. S. Naval Station revetment	914.88	
Aurora front	35,182.74	
Stanton levee	22.80	
U. S. Immigration Station to Huguet new levee..	150.00	
U. S. Immigration Station to Huguet new levee, wood revetment	6,505.06	
Bartholomew to Lesseps, reinforced concrete revetment	2,460.42	
Lesseps Street to Parish Line, wood revetment...	5,985.31	
Old Basin levee enlargement.....	1,305.23	
U. S. Naval Station to U. S. Immigration Station, reinforced concrete revetment.....	3,053.78	
Algiers saw mill to S. P. R. R. Terminal, levee and revetment	2,025.10	
1915-1916 high water emergency.....	7,517.10	
Upper protection levee.....	626.50	
Bayou St. John levee enlargement.....	3,007.69	
Cleaning out Florida Walk canal.....	1,881.49	
Seventeenth Street canal levee.....	1,504.11	
Lake Avenue levee.....	472.95	
Jefferson-Plaquemine Drainage District.....	4,000.00	
Julia Street levee.....	3,636.64	
Toulouse Street levee.....	1,227.41	
Rear Third District protection levee, Section 1....	272.10	
Rear Third District protection levee, Section 3....	134.80	
Third District emergency.....	12,744.14	
Maintenance and Repairs—		
Upper District	6,811.23	
Lower District	7,365.37	
Fifth District	6,095.45	
General Expense—		
Salaries, office	3,874.92	
Salaries, Engineering Department.....	9,031.84	
Miscellaneous engineering expenses.....	712.13	
Stationery and printing.....	301.05	
Miscellaneous office expenses.....	1,342.80	
Advertisements	68.69	
Telephone and telegraph.....	108.93	
Incidentals	1,159.95	
June 30, 1916—Balance on hand in bank	\$335,516.60	
Balance on hand in safe, 5.29—	335,521.89	
Total.....	\$779,415.95	\$779,415.95

Summary of Cash.

On hand with State Treasurer.....	\$ 94,758.67
On hand in bank.....	335,516.60
On hand in safe.....	5.29
	\$430,280.56

Respectfully submitted,

EUGENE J. LEBOEUF,

Secretary.

EXHIBIT B.

STATEMENT OF ACCOUNT SHOWING RECEIPTS AND DISBURSEMENTS BOARD OF COMMISSIONERS OF THE ORLEANS LEVEE DISTRICT FOR THE FISCAL YEAR ENDING JUNE 30, 1917.

July 1, 1916—Balance on hand in bank.....\$335,516.60
 Balance on hand in safe..... 5.29—\$335,521.89

Receipts July 1, 1916, to June 30, 1917.

Mill tax	\$610,948.08
Mill tax interest.....	1,932.28
Redemption property	20.71
Engineering fund	10,000.00
Sand sales	540.00
W. N. McFarland, office lights.....	10.34
Amount deposited from petty cash account.....	5.29
Refund by employes of amounts paid them under workmen's compensation policy	21.14
Refund by Sewerage and Water Board deposit for hydrant spanner A-96	5.00
Refund U. S. Fidelity and Guaranty Co. on bond of former secretary	24.38
Paid Sewerage and Water Board for plugging Marigny Street water main	354.98
Cancellation Van Buren Harris check 12206.....	25.00
Sale scrap material.....	10.00
Sale of buildings off right-of-way Seventeenth Street canal...	105.00
Sale of lumber off right-of-way Seventeenth Street canal....	8.00
Sale of hay and clover.....	4.00
Sale of horse and buggy.....	117.50
Sale of ceiling fan.....	10.00
Rental batture, Algiers.....	150.00
Interest on daily deposits.....	14,085.30

Disbursements July 1, 1916, to June 30, 1917.

Real estate appropriation, Third District.....\$	8.25
Redemption certificates of indebtedness.....	110,000.00
Six months interest on \$3,000,000.00 bond issue....	75,000.00
Third District new levee, Kentucky to Andry Street..	2,145.00
W. N. McFarland, office lights.....	10.34
Check No. 12329 issued to Van Buren Harris in lieu of cancelled check 12206.....	25.00
U. S. Naval Station to Orleans Street, new levee..	195.27
Orleans Street to Camus, new levee.....	2,751.18
London Avenue canal levee improvement.....	7,146.57
Interest and discount.....	6,750.00
Aurora front	10,023.66
Stanton levee	4,967.34
Timber bulkhead Louisiana R. R. & Nav. Co.....	200.00
U. S. Immigration Station to Huguet, wood revetment	2,264.81
Bartholomew to Lesseps Streets, reinforced concrete revetment	4,102.04

U. S. Naval Station to U. S. Immigration Station, reinforced concrete revetment.....	9,522.88	
Algiers saw mill to S. P. R. R. Terminal, levee and revetment	1,704.78	
Repairs Washington Avenue levee.....	1,479.49	
Bayou St. John levee enlargement.....	29.18	
Seventeenth Street canal levee.....	32,846.53	
Lake Avenue levee.....	6,255.13	
Dumaine Street shed.....	480.00	
Rear Third District protection levee, Section 1....	61,090.25	
Rear Third District protection levee, Section 2....	18,107.44	
Rear Third District protection levee, Section 3....	36,341.82	
Plugging Marigny Street water main.....	354.98	
Louisa-Piety reinforced concrete retaining wall.,	1,229.99	
Edinburg levee improvement.....	3,329.59	
Goodwyne new levee, Camus to Aurora.....	1,784.31	
High water emergency, 1917.....	3,881.42	
Stub revetment Third District ferry landing, Al- giers	5,633.80	
Lake front survey (proposed sea wall).....	3,008.10	
Third District emergency.....	5.00	
Third District river front enlargement, Kentucky to Jackson Barracks.....	129.65	
Maintenance and Repairs—		
Upper District	8,547.24	
Lower District	8,413.46	
Fifth District	9,493.52	
General Expense—		
Salaries, office	4,735.44	
Salaries, Engineering Department.....	10,241.64	
Miscellaneous engineering expenses.....	3,146.38	
Stationery and printing.....	324.57	
Miscellaneous office expenses.....	877.73	
Advertisements	392.58	
Telephone and telegraph.....	108.41	
Incidentals	1,915.70	
To close petty cash account.....	5.29	
June 30, 1917—Balance on hand City		
Bank and Trust Co. \$227,568.08		
Metropolitan Bank... 285,325.05—	512,893.13	
Total.....	\$973,898.89	\$973,898.89

Summary of Cash.

On hand with State Treasurer.....	\$ 16,067.70
On hand in bank.....	512,893.13
Total.....	\$528,960.83

Respectfully submitted,

EUGENE J. LEBOEUF,
Secretary.

EXHIBIT C.

LIST OF EMPLOYEES OF BOARD OF LEVEE COMMISSIONERS OF
THE ORLEANS LEVEE DISTRICT, AS PER PAY ROLLS FOR
LAST HALF OF MONTH ENDING SEPTEMBER 30, 1917.

Name.	Occupation.	Salary per Month	Duties.
C. T. Rayner, Jr..	Chief Engineer...	\$300.00	Supervision over contracts and engineering forces, drawing up of contracts, preparing specifications, etc.
W. B. Davey.....	Asst. Engineer...	200.00	Assistant to Chief Engineer, plotting cross sections, etc.
D. W. Benson....	Draftsman	175.00	Drawings and blue prints, plotting cross sections.
Eug. J. LeBoeuf...	Secretary	150.00	Secretarial duties, bookkeeping, charge of accounts and funds of board.
Geo. A. Bernard..	Instrumentman ..	125.00	General engineering assistant, plotting cross sections, taking soundings, making surveys, etc.
Jules Pescay.....	Asst. Engineer.... (Temporary.)	125.00	In charge contract Seventeenth Street canal levee, taking notes, cross sections and levels.
F. J. Bellott.....	Instrumentman .. (Temporary.)	125.00	Rear Third District protection levee contracts, Sections Nos. 1 and 2, taking soundings, notes of levels and cross sections.
Geo. L. Celles....	Instrumentman .. (Temporary.)	125.00	Same as above.
A. S. Johnston...	Instrumentman .. (Temporary.)	125.00	Plotting cross sections of lake front survey (proposed sea wall).
Jas. Wilkinson....	Attorney	104.16	Attorney and legal adviser.
Adam Junker....	Inspector	100.00	Inspector river front levees and supervision over regular day forces in Upper District.
Paul Saunee.....	Inspector	100.00	Inspector river front levees and supervision over regular day forces in Lower District.
J. H. Lewis.....	Inspector	100.00	Inspector river front levees and supervision over regular day forces in Fifth District.
James Prestia....	Inspector	100.00	Levee construction, Seventeenth Street canal contract.
A. Wallace.....	Inspector	100.00	Levee construction, Dumaine Street.
Mike Mitchell....	Asst. Inst'man... (Temporary.)	100.00	Plotting cross sections, various levee contracts.
S. J. Tully.....	Inspector	100.00	Kentucky Street to Jackson Barracks levee contract.
Geo. S. Morel....	Inspector	100.00	London Avenue canal levee work done by laborers.

Name.	Occupation.	Salary per Month	Duties.
Wm. Conners.....	Inspector (Temporary.)	100.00	Upper Stanton levee enlarge- ment contract.
John Schreiber...	Rodman (Temporary.)	75.00	Rear Third District protection levee contract, Section No. 3.
Frank Marquez...	Watchman (Temporary.)	75.00	Lumber and material, Lake Avenue revetment.
Geo. L. Sims.....	Chauffeur	65.00	Handling automobile of Board.
Mrs. G. S. Smith..	Stenographer	60.00	Assistant to Secretary.
Edw. Generelly...	Clerk	60.00	Assistant to Engineer.
J. E. Gelston.....	Messenger	60.00	Usual duties of porter.
Van Buren Harris	Clerk	50.00	Assistant to Attorney.
L. Forestier.....	Foreman Upper District.	75.00	Foreman over regular day force laborers in Upper District.
J. Seifert.....	Lab., Upper Dist..	60.00	Laborer.
W. Root.....	Lab., Upper Dist..	60.00	Laborer.
G. Dillman.....	Lab., Upper Dist..	60.00	Laborer.
J. Fazande.....	Lab., Upper Dist..	60.00	Laborer.
A. Chaix.....	Lab., Upper Dist..	60.00	Laborer.
H. Kerner.....	Lab., Upper Dist..	60.00	Laborer.
A. Otterman.....	Lab., Upper Dist..	60.00	Laborer.
F. Stentz.....	Lab., Upper Dist..	60.00	Laborer.
W. Wilson.....	Lab., Upper Dist..	60.00	Laborer.
A. Corales.....	Lab., Upper Dist..	60.00	Laborer.
Louis Gabriel....	Foreman Lower District.	75.00	Foreman over laborers in reg- ular day force, Lower District.
H. Wild.....	Lab., Lower Dist..	60.00	Laborer.
P. Keenan.....	Lab., Lower Dist..	60.00	Laborer.
C. Blass, Sr.....	Lab., Lower Dist..	60.00	Laborer.
E. Karcher.....	Lab., Lower Dist..	60.00	Laborer.
L. Boubede.....	Lab., Lower Dist..	60.00	Laborer.
J. Stephany.....	Lab., Lower Dist..	60.00	Laborer.
J. Williams.....	Lab., Lower Dist..	60.00	Laborer.
F. Roux.....	Lab., Lower Dist..	60.00	Laborer.
A. Galy.....	Lab., Lower Dist..	60.00	Laborer.
J. Funk.....	Lab., Lower Dist..	60.00	Laborer.
P. J. Murphy.....	Lab., Lower Dist..	60.00	Laborer.
J. Bevan.....	Lab., Lower Dist..	60.00	Laborer.
W. O. Leary.....	Lab., Lower Dist..	60.00	Laborer.
G. Chastant.....	Lab., Lower Dist..	60.00	Laborer.
C. Robin.....	Lab., Lower Dist..	60.00	Laborer.
Jos. Bauer.....	Lab., Lower Dist..	60.00	Laborer.
C. McCloskey....	Foreman Fifth District.	75.00	Foreman over laborers in reg- ular day force, Fifth District.
Lucien Serpas....	Lab., Fifth Dist..	60.00	Laborer.
James Lawton....	Lab., Fifth Dist..	60.00	Laborer.
P. McLaughlin...	Lab., Fifth Dist..	60.00	Laborer.
J. E. Thorning...	Lab., Fifth Dist..	60.00	Laborer.
F. G. Luft.....	Lab., Fifth Dist..	60.00	Laborer.
J. Gonzales.....	Lab., Fifth Dist..	60.00	Laborer.
L. Serpas.....	Lab., Fifth Dist..	60.00	Laborer.
E. Brown.....	Lab., Fifth Dist..	60.00	Laborer.
J. Ayzean.....	Lab., Fifth Dist..	60.00	Laborer.
R. A. Vinot.....	Laborer	2.00	Rear Protection Levee Third District, Sections 1 and 2.
Ellis Parker.....	Cook	45.00	Camp Comfort, Sections 1 and 2.

EXHIBIT D.

STATEMENT SHOWING DISBURSEMENTS BY THIS BOARD FROM FUNDS APPROPRIATED FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF DELEGATES TO MEETINGS OF THE MISSISSIPPI RIVER COMMISSION AND OTHER INTERSTATE AND NATIONAL BODIES AND FOR CONTRIBUTION TO THE SUPPORT AND MAINTENANCE OF SUCH ASSOCIATIONS AS PROVIDED AND AUTHORIZED UNDER ACT No. 6 OF THE EXTRA SESSION OF 1915.

Amount Expended for Year 1915-1916, Beginning With the Month of July, 1915, and Ending With the Month of June, 1916.

10/22/15 Voucher 8490—Sidney F. Lewis, Chief Engineer, conference Mississippi River Levee Association, held at Memphis, Tenn., October 25, 1915.....	\$ 50.00
10/31/15 Voucher 8557—Leigh Carroll, President of Board, expenses attending conference Mississippi River Levee Association, held at Memphis, October 25, 1915.....	17.53
11/16/15 Voucher 8624—Western Union Telegraph & Telephone Co., telegram account above conference	1.23
11/16/15 Voucher 8625—Postal Telegraph-Cable Co.....	1.89
12/16/15 Voucher 8781—Mississippi River Levee Association appropriation voted by Board.....	900.00
12/27/15 Voucher 8837—S. St. J. Eshleman, member of Board, delegate to annual convention National Rivers and Harbors Congress at Washington, D. C., December 8, 9 and 10, 1915.....	93.30
	\$1,063.95
Refunded—	
10/31/15—Amount refunded by Sidney F. Lewis, Chief Engineer	\$17.65
3/23/16—Amount refunded by the Mississippi River Levee Association account oversubscribed. 50.00—	67.65
Total expenditure year 1915-1916.....	\$ 996.30

Amount Expended for Year 1916-1917, Beginning With the Month of July, 1916, and Ending With the Month of June, 1917.

8/11/16 Voucher 9999—Mississippi River Levee Association, reimbursement of refund made by them March 23, 1916.....	\$ 50.00
12/ 1/16 Voucher 10741—Martin Behrman, member of Board, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00

12/1/16 Voucher 10742—James P. Williams, member of Board, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00
12/1/16 Voucher 10743—Frank A. Briede, member of Board, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00
12/1/16 Voucher 10744—John F. Muller, member of Board, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00
12/1/16 Voucher 10749—John P. Vezien, member of Board, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00
12/1/16 Voucher 10745—C. T. Rayner, Jr., Chief Engineer, delegate to annual convention National Rivers and Harbors Congress, Washington, D. C., December 6, 7 and 8, 1916.....	125.00
12/1/16 Voucher 11065—John W. Bryant, printing ribbons account above.....	2.50
12/1/16 Voucher 11084—Western Union Telegraph & Telephone Co., telegrams account above.....	5.55
12/1/16 Voucher 12306—National Rivers and Harbors Congress, contribution of Board towards maintenance and support of association	150.00
Total expended during year 1916-1917.....	\$ 958.05

EXHIBIT E.

STATEMENT SHOWING BID PRICE, ALSO AMOUNTS PAID CONTRACTORS, LIKEWISE OTHER EXPENDITURES PAID OUT DURING FISCAL YEAR ENDING JUNE 30, 1916, FOR LEVEE CONSTRUCTION GIVEN OUT BY CONTRACT.

Contract.	Contractor.	Price Bid.	Yardage to Be Paid For.	Amount Paid Contractor.	Appropriation Property and Other Expenditures.	Total Amount Expended During Fiscal Year.
Aurora Road.....	J. R. Norman.....	Removing and resetting fences.....		\$ 542.07		\$ 542.07
Canal Street Ferry to Algiers Saw Mill, restoring wave wash and repairing concrete.....	J. D. McGee.....	95c cu. yd. earthwork.... \$1.25 sq. yd. concrete revetment.....	758.79 cu. yds..... 1,935.28 sq. yds.....	2,333.48	\$ 181.25	3,514.73
Combination tool and brick warehouse, Third District	Leo C. Leone & Co.....	\$2,500.00		3,500.00	386.24	3,886.24
Filling borrow pits near Audubon Park.....	Lower Coast Const. Co....	14.7c cu. yd. earthwork...	105,988.02 cu. yds.....	15,580.27	379.06	15,959.33
Lower end S. P. R. R. to U. S. Naval Station, new levee.....	Hampton Reynolds.....	17.48c cu. yd. earthwork..	12,936.50 cu. yds.....	2,261.30	384.28	2,645.58
Lower end S. P. R. R. to U. S. Naval Station, revetment	L. M. Dalgarn.....	\$1.045 linear ft. wooden revetment	710 linear ft.....	741.95	172.93	914.88
Aurora Front.....	H. W. Bond & Bro.....	17c cu. yd. earthwork.... \$2.12 sq. yd. sheet pile revetment	15,356.94 cu. yds..... 3,135.00 sq. yds.....			
		\$1.15 lin. ft. wooden revetment	5,873.20 lin. ft.....			
		24c cu. yd. earthwork.... (Amended.)	53,938.70 cu. yds.....	28,456.35	6,726.39	35,182.74

Stanton Levee.....	Lower Coast Const. Co....	13.60c cu. yd.....	Contract not started.....	.....	22.80	22.80
U. S. Immigration Station to Huguet, wood revetment	L. M. Dalgarn.....	19c cu. yd. earthwork.... \$1.14 lin. ft. wooden revetment	3,364.69 cu. yds..... 4,864.00 lin. ft.....	 5,784.25	720.81	6,505.06
Bartholomew to Lesseps Streets, reinforced concrete revetment.....	P. C. Powers & Son.....	25c cu. yd. earthwork.... 86c sq. yd. concrete revetment	2,500.00 cu. yd..... 2,450.00 sq. yds.....	 2,185.00	275.42	2,460.42
Lesseps Street to Parish Line, wood revetment..	W. J. Comerford.....	25c cu. yd. earthwork.... 95c lin. ft. wooden revetment	5,781.79 cu. yds..... 4,500.80 lin. ft.....	 5,721.21	264.10	5,985.31
U. S. Naval Station to U. S. Immigration Station, reinforced concrete revetment	Theo. O. Hotard.....	30c cu. yd. earthwork.... 90c sq. yd. concrete revetment	1,400.00 cu. yds..... 3,700.00 sq. yds.....	 3,000.00	53.78	3,053.78
Algiers Saw Mill to S. P. Terminal, levee and revetment	Clements Const. Co.....	79c cu. yd. earthwork....	3,100.8 cu. yds.....	1,959.70	65.40	2,025.10
Seventeenth Street canal levee	D. B. Gore & Co., Inc...	17.75c cu. yd. earthwork...	Contract not started.....	.....	1,504.11	1,504.11
Lake Avenue levee.....	McCoy Contracting Co...	48c cu. yd. earthwork....	Contract not started.....	.....	472.95	472.95
Rear Third District Protection levee, Section No. 1.....	Hampton Reynolds.....	9.72c cu. yd. earthwork...	Contract not started.....	272.10	.....	272.10
Rear Third District Protection levee, Section No. 3.....	Hampton Reynolds.....	8c cu. yd. earthwork....	Contract not started.....	134.80	.....	134.80
Total.....	.....	.....	.....	\$73,472.48	\$11,609.52	\$85,082.00

20% is deducted and retained from all estimates until contract is completed and work accepted by the Engineer of this Board.

EXHIBIT F.

CONSTRUCTION OF NEW WORK DURING FISCAL YEAR ENDING
JUNE 30, 1916, BY EXTRA LABORERS AND DAY FORCES OF
THIS BOARD.

London Avenue canal levee improvement by extra day laborers and day forces.....	\$ 6,760.14
Adams Avenue levee improvement by day forces.....	540.60
Old Basin levee enlargement by day forces.....	1,305.23
Bayou St. John levee enlargement by day forces.....	3,007.61
Cleaning out Florida Walk canal by day forces.....	1,881.49
Total.....	<u>\$13,495.07</u>

COST OF EARTHWORK PLACED IN LEVEE DURING FISCAL YEAR
ENDING JUNE 30, 1916, UNDER WHARF OF BOARD OF COM-
MISSIONERS OF THE PORT OF NEW ORLEANS FOR AC-
COUNT OF ORLEANS LEVEE BOARD.

Julia Street levee.....	\$3,636.64
Toulouse Street levee.....	1,227.41
Total.....	<u>\$4,864.05</u>
Survey Upper Protection levee.....	\$ 626.50
Contribution Jefferson and Plaquemine Drainage District.....	<u>\$4,000.00</u>

EXHIBIT G.

STATEMENT SHOWING PRICE BID, LIKEWISE AMOUNTS PAID CONTRACTORS, ALSO INCLUDING ALL OTHER EXPENDITURES PAID OUT DURING FISCAL YEAR ENDING JUNE 30, 1917, IN CONNECTION WITH LEVEE CONSTRUCTION WORK GIVEN OUT BY CONTRACT.

Contract.	Contractors.	Price Bid.	Yardage to Be Paid For.	Amount Paid Contractor.	Appropriation Property and Other Expenditures.	Total Amount Expended During Fiscal Year.
U. S. Immigration Station to Huguet, wooden revetment and wave wash	L. M. Dalgarn.....	19c cu. yd. earthwork.... \$1.14 lin. ft. wooden re- vetment	4,599.25 cu. yds..... 296.00 lin ft..... Extra work	\$ 1,611.30 318.03	\$ 325.48	\$ 2,264.81
Bartholomew to Lesseps Street	P. C. Powers & Son.....	24c cu. yd. earthwork.... 86c sq. yd. concrete re- vetment	601.40 cu. yds..... 3,356.18 sq. yds.....	3,552.04	550.00	4,102.04
U. S. Naval Station to U. S. Immigration Station.	Theo. O. Hotard.....	30c cu. yd. earthwork.... 90c sq. yd. concrete re- vetment	1,917.40 cu. yds..... 4,168.90 sq. yds..... Extra work at cost plus 15 per cent.....	5,127.23 3,973.07	422.58	9,522.88
Seventeenth Street canal levee	D. B. Gore & Co., Inc....	17.75c cu. yd. earthwork..	197,437.22 cu. yds.....	28,036.09	4,810.44	32,846.53
Lake Avenue, new levee..	*McCoy Contg. Co.....	48c cu. yd earthwork....	8,500.00 cu. yds.....	3,264.00	2,991.13	6,255.13
Rear Third District Protection levee, Section No. 1	Hampton Reynolds.....	9.72c cu. yd. earthwork..	722,791.30 cu. yds.....	56,197.26	4,892.99	61,090.25

Rear Third District Protection levee, Section No. 2	Hampton Reynolds.....	8.72c cu. yd. earthwork...	185,574.60 cu. yds.....	12,945.69	5,161.75	18,107.44
Rear Third District Protection levee, Section No. 3	A. M. Shaw.....	8c cu. yd. earthwork.....	497,278.01 cu. yds.....	31,825.80	4,516.02	36,341.82
Louisa-Pietz Street retaining wall	H. A. Forrest.....	35c cu. yd. earthwork.... \$8.00 cu. yd. concrete.... \$1.30 sq. yd. paving.....	275.78 cu. yds..... 76.88 cu. yds..... 99.52 sq. yds..... Extra work.....	803.50 47.64	378.85	1,229.99
Kentucky Street to Jackson Barracks	Victor Lambou.....	22c cu. yd.....	Contract not started.....		129.65	129.65
Stanton Levee	Lower Coast Const. Co....	13.60c cu. yd.....	2,066.67	224.86	4,742.48	4,967.34
Aurora Front	H. W. Bond & Bro.....	17c cu. yd. earthwork.... \$2.12 lin. ft. sheet piling.. \$1.15 lin. ft. wooden revetment	35,005.51	9,646.98	376.68	10,023.66
		24c cu. yd. earthwork....				
Total.....				\$157,573.49	\$29,308.05	\$186,881.54

20% is deducted and retained from all estimates until contract is completed and work accepted by the Engineer of this Board.

*Contractor placed in default; work completed by Orleans Levee Board.

EXHIBIT H.

CONSTRUCTION OF NEW WORK DURING FISCAL YEAR ENDING
JUNE 30, 1917, BY DAY FORCES.

Repairs Washington Avenue levee by day forces.....	\$ 1,479.49
Edinburg levee improvement by extra laborers and day forces..	3,329.59
Stub revetment Algiers Point Third District Ferry Landing by extra laborers and day forces.....	5,633.80
London Avenue canal levee improvement by extra laborers and day forces	7,146.57
Construction timber bulkhead New Basin canal by Louisiana Railway & Navigation Company (inspector's salary and supervision)	200.00
Construction levee at Dumaine Street wharf by Board of Com- missioners of the Port of Orleans for account Orleans Levee Board (inspector's salary and supervision).....	480.00
Total.....	\$18,269.45
Survey lake front (proposed sea wall) by engineering forces...\$	3,008.10
High water emergency, 1917.....	\$ 3,881.42
Suspension of contract Algiers Saw Mill to Southern Pacific Railroad Terminals levee and revetment account high water, amount paid Clements Construction Company, con- tractor for material, and 20% retained on previous esti- mate	\$ 1,704.78

EXHIBIT A.

STATEMENT OF ACCOUNT SHOWING RECEIPTS AND DISBURSE-
MENTS BOARD OF COMMISSIONERS OF THE ORLEANS
LEVEE DISTRICT FOR THE FISCAL YEAR ENDING JUNE
30, 1916, AS CORRECTED BY INSPECTOR WRIGHT.

July 1, 1915—Balance on hand in bank.....	\$153,457.45
Balance on hand in safe.....	5.29
Balance on hand, State Treasurer..	94,575.32—\$248,038.06

Receipts July 1, 1915, to June 30, 1916.

Mill tax	\$604,707.36
Mill tax interest.....	1,819.01
Redemption property	29.70
Engineering fund	10,000.00
Rental Louisa Street lot.....	30.00
W. N. McFarland, office lights.....	7.63
Sand sales	180.00
Interest on daily balances.....	8,829.54
Cancellation of unpaid check.....	14.00
Sale of revetment material.....	306.18
Refund by S. F. Lewis, storm emergency.....	101.97
Refund by S. F. Lewis, trip to Memphis.....	17.65
Refund New Orleans American.....	2.52
Refund Mississippi Levee Association.....	50.00
Refund Dock Board amount paid E. P. Andree Printing Co....	38.00
Refund George Oberling, overpayment in pay roll.....	3.00

Disbursements July 1, 1915, to June 30, 1916.

Interest on \$3,000,00.00 bond issue.....	\$150,000.00
Redemption certificates of indebtedness.....	69,000.00
Reynolds & Co., contract Louisa to Desire Street..	15,970.43
Third District new levee, Kentucky to Andry Street	7,560.77
Huguet new levee.....	1,001.21
W. N. McFarland, office lights.....	7.63
Aurora Roads contract.....	542.07
Return deposit Captain Von Scholer.....	20.00
Goodwyne new levee.....	1,484.38
Refund account over payment on sand.....	5.00
Canal Street Ferry to Algiers Saw Mill contract...	3,514.73
Beka new levee.....	1,204.28
Orleans Street to Camus new levee.....	621.00
U. S. Naval Station to Orleans Street contract...	6,117.43
U. S. Naval Station to Orleans Street, wood revet- ment	101.43
Orleans Street to Camus new levee.....	2,153.00
London Avenue canal levee improvement.....	6,760.14
Orleans new levee contract.....	6,026.29
Rear Third District Protection levee survey.....	4,461.52
Tool warehouse, Third District.....	3,886.24
Interest and discount.....	10,200.00
Storm emergency, 1915.....	2,608.78
Filling borrow pits near Audubon Park.....	15,959.33
Adams Avenue levee improvement.....	540.60
Lower end S. P. R. R. to U. S. Naval Station....	2,645.58
Lower end S. P. R. R. to U. S. Naval Station revet- ment	914.88
Aurora front	35,182.74
Stanton levee.....	22.80
U. S. Immigration Station to Huguet new levee...	150.00
U. S. Immigration Station to Huguet new levee wood revetment.....	6,505.06
Bartholomew to Lesseps reinforced concrete revet- ment	2,460.42
Lesseps Street to Parish line wood revetment....	5,985.31
Old Basin levee enlargement.....	1,305.23
U. S. Naval Station to U. S. Immigration Station reinforced concrete revetment.....	3,053.78
Algiers saw mill to S. P. R. R. terminal levee and revetment	2,025.10
1915-1916 high water emergency.....	7,517.10
Upper Protection levee.....	626.50
Bayou St. John levee enlargement.....	3,007.69
Cleaning out Florida Walk canal.....	1,881.49
Seventeenth Street canal levee.....	1,504.11
Lake Avenue levee.....	472.95
Jefferson-Plaquemine drainage district.....	4,000.00
Julia Street levee.....	3,636.64
Toulouse Street levee.....	1,227.41
Rear Third District Protection levee, Section 1...	272.10
Rear Third District Protection levee, Section 3...	134.80
Third District emergency.....	12,744.14

Maintenance and Repairs—

Upper District	6,811.23
Lower District	7,365.37
Fifth District	6,095.05

General Expense—

Salaries, office	3,874.92
Salaries, Engineering Department	9,031.84
Miscellaneous engineering expenses	712.13
Stationery and printing	301.05
Miscellaneous office expenses	1,342.80
Advertisements	68.69
Telephone and telegraph	108.93
Incidentals	1,159.95

June 30, 1916—Balance on hand in

bank \$335,516.60

Balance on hand in safe. 5.29

Balance on hand, State

Treasurer 94,758.67— 430,280.56

Total	\$874,174.62	\$874,174.62
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Respectfully submitted,

EUGENE J. LE BOEUF,

Secretary.

EXHIBIT B.

STATEMENT OF ACCOUNT SHOWING RECEIPTS AND DISBURSEMENTS BOARD OF COMMISSIONERS OF THE ORLEANS LEVEE DISTRICT FOR THE FISCAL YEAR ENDING JUNE 30, 1917, AS CORRECTED BY INSPECTOR WRIGHT.

July 1, 1916—Balance on hand in bank.....\$335,516.60
 Balance on hand in safe..... 5.29
 Balance on hand, State Treasurer.. 94,758.67—\$ 430,280.56

Receipts July 1, 1916, to June 30, 1917.

Mill tax	\$ 607,411.36
Mill tax interest.....	1,751.93
Redemption property	46.81
Engineering fund	10,000.00
Sand sales	540.00
W. N. McFarland, office lights.....	10.34
Amount deposited from petty cash account.....	5.28
Refund by employees of amounts paid them under workmen's compensation policy.....	21.14
Refund by Sewerage and Water Board, deposit for hydrant spanner A-96	5.00
Refund U. S. Fidelity and Guaranty Co. on bond of former Secretary	24.38
Paid Sewerage and Water Board for plugging Marigny Street water main.....	354.98
Cancellation Van Buren Harris check 12206.....	25.00
Sale of scrap material.....	10.00
Sale of buildings off right-of-way Seventeenth Street canal..	105.00
Sale of lumber off right-of-way Seventeenth Street canal....	8.00
Sale of hay and clover.....	4.00
Sale of horse and buggy.....	117.50
Sale of ceiling fan.....	10.00
Rental batture, Algiers.....	150.00
Interest on daily deposits.....	14,085.30

Disbursements July 1, 1916, to June 30, 1917.

Real estate appropriation, Third District.....\$	8.25
Redemption certificates of indebtedness.....	110,000.00
Annual interest on \$3,000,000.00 bond issue.....	150,000.00
Third District new levee, Kentucky to Andry Street	2,145.00
McFarland, office lights.....	10.34
Check No. 12329, issued to Van Buren Harris in lieu of cancelled check 12206.....	25.00
U. S. Naval Station to Orleans Street, new levee	195.27
Orleans Street to Camus, new levee.....	2,751.18
London Avenue canal levee improvement.....	7,146.57
Interest and discount.....	6,750.00
Aurora front	10,023.66
Stanton levee	4,967.34
Timber bulkhead Louisiana R. R. & Nav. Co....	200.00

U. S. Immigration Station to Huguet, wood re- vetment	2,264.81	
Bartholomew to Lesseps Streets, reinforced con- crete revetment	4,102.04	
U. S. Naval Station to U. S. Immigration Station, reinforced concrete revetment.....	9,522.88	
Algiers Saw Mill to S. P. R. R. Terminal, levee and revetment	1,704.78	
Repairs Washington Avenue levee.....	1,479.49	
Bayou St. John levee enlargement.....	29.18	
Seventeenth Street canal levee.....	32,846.53	
Lake Avenue levee.....	6,255.13	
Dumaine Street shed.....	480.00	
Rear Third District Protection Levee, Section 1.	61,090.25	
Rear Third District Protection Levee, Section 2.	18,107.44	
Rear Third District Protection Levee, Section 3.	36,341.82	
Plugging Marigny Street water main.....	354.98	
Louisa-Piety reinforced concrete retaining wall.	1,229.99	
Edinburgh levee improvement.....	3,329.59	
Goodwyne new levee, Camus to Aurora.....	1,784.31	
High water emergency, 1917.....	3,881.42	
Stub revetment Third District Ferry Landing, Algiers	5,633.80	
Lake front survey (proposed sea wall).....	3,008.10	
Third District emergency.....	5.00	
Third District river front enlargement, Kentucky to Jackson Barracks.....	129.65	
Maintenance and Repairs—		
Upper District	8,547.24	
Lower District	8,413.46	
Fifth District	9,493.52	
General Expense—		
Salaries, office	4,735.44	
Salaries, Engineering Department.....	10,241.64	
Miscellaneous engineering expenses.....	3,146.38	
Stationery and printing.....	324.57	
Miscellaneous office expenses.....	877.73	
Advertisements	392.58	
Telephone and telegraph.....	108.41	
Incidentals	1,915.70	
To close petty cash account.....	5.29	
June 30, 1917—Balance on hand City		
Bank & Trust Co....	\$227,568.08	
Metropolitan Bank...	285,325.05	
State Treasurer.....	16,067.70—	528,960.83
Total.....	\$1,064,966.59	\$1,064,966.59

Respectfully submitted,

EUGENE J. LBOEUF,
Secretary.

New Orleans, La., January 19, 1918.

Board of State Affairs,
Baton Rouge, La.

Dear Sirs:

I beg to submit herewith report of examination of report of Orleans Levee Board of New Orleans, Louisiana, made to your honorable Board under date of November 5, 1917.

Upon examination of the financial statement I found that the amount of Cash Balance on hand with State Treasurer had not been taken into consideration at all, and receipts were considered from June 1, 1915, to June 1, 1917, instead of from July 1, 1915, to July 1, 1917, as shown by heading of financial statement, also that from July 1, 1916, to July 1, 1917, only \$75,000.00 was shown disbursed as interest on \$3,000,000.00 bonded indebtedness, while the books showed \$150,000.00 disbursed.

I am enclosing herewith new and corrected financial statement which is in full accord with the books and records, which you will please file and substitute for the one submitted. All items of receipts and disbursements have been verified, also the cash balances on June 30, 1917, by comparison with Treasurer's Statement of balance on hand on that date, and certificates from banks showing balances on said date after reconciling outstanding checks. The Minutes of this Board show that all matters receive careful attention and that all disbursements are carefully audited before payment, and all contracts for work have proper attention through the Board and Executive Committee.

The questionnaires are answered fully and appear to be in harmony with the minutes and actions of the Board.

Respectfully submitted,

O. M. WRIGHT,
Chief Inspector.

REPORT OF CADDO LEVEE DISTRICT.

Shreveport, La., September 25, 1917.

Hon. L. E. Thomas, Chairman,
State Board of Affairs,
Baton Rouge, La.

Dear Sir:

In answer to your inquiry of recent date with reference to the affairs of the Caddo Levee Board, I beg to enclose herewith financial statements as requested, and herein reply to your questions Nos. 1 to 18, as follows:

No. 1. See Statements Nos. 1 and 2.

No. 2. See Statements Nos. 3 and 4.

No. 3. See Statement No. 3, Page No. 2; and Statement No. 4, Page No. 2.

W. A. Kerley, Secretary, and B. H. Means, Inspector, are the only salaried men now in the employ of the Board. Mr. Kerley, as Secretary, keeps a complete record of all moneys received and disbursed; keeps the books and accounts, and the general duties expected of a secretary.

B. H. Means, Inspector, inspects all work under contract by the Board, and the levee and drainage system generally.

All of the other employees (engineers and inspectors) formerly employed by the Board, were intended as assistants for the Board of State Engineers during the time this Board was doing bank protection work.

No. 4. See Statements Nos. 3 and 4.

No. 5. See Statement No. 3, Page No. 3; and Statement No. 4, Page No. 3.

No. 6. Our Secretary is engaged in the fire insurance business, but he devotes all the time that is necessary to properly discharge his duties as Secretary, and his duties are commensurate with his salary.

B. H. Means, Inspector, is a farmer living near Ida, La. It is his duty to inspect all levee and drainage work at regular intervals, wheresoever located in the parish. He is allowed no expense account.

No. 7. See Statement No. 3, Page No. 1; and Statement No. 4, Page No. 1.

No. 8. See Statement No. 3, Page No. 1; and Statement No. 4, Page Nos. 1 and 4.

No. 9. \$100,000. Bonds 5%. Annual interest, \$5,000.

No. 10. By resolution of Caddo Levee Board, the Board of State Engineers are requested to prepare plans and specifications and advertise for bids to be opened on a stated date. Sealed bids only are entertained and all are opened in the presence of the Board while in session and contracts awarded to lowest bidder. Warrants are issued and signed by W. F. Taylor, President, and W. A. Kerley, Secretary.

There have been no contracts let for levee work and an extension of contract made at same price without re-letting, during this administration.

No. 11. 20% reserved on unfinished contracts up to June 30, 1917, as follows:

Kelly Bayou drainage.....	\$ 9,158.92
Twelve-Mile Bayou to Cross Bayou Channel-way	21,010.49
	\$30,169.41

These obligations bear no interest, being the regular 20% reserved on unfinished contracts. These two contracts are still unfinished and the Board of State Engineers can give you the approximate cost to complete them.

No. 12. See Statement No. 1, Page No. 1, Red River Bank and T. Co. See Statement No. 2, Page No. 1, La. State Life Ins. Co. We have sold no bonds of the district in the past five years. The bonds mentioned as sold were previously bought as an investment, and were sold to meet obligations of the Board incurred in contract work.

No. 13. The receipts for bonds sold were handled in the same manner as all other receipts of the Board: first deposited in bank and remitted to State Auditor in short time and remained in State Treasury until disbursed. Funds are deposited in City National Bank until remitted to State Auditor. By depositing in bank, we are enabled to get exchange at par to remit to Auditor.

No. 18. We do not believe it would be to the best interests of all concerned to concentrate all the levee boards into one consolidated body to be administered through a Board of Public Improvements located at the Capitol. The reasons are many. To begin with, there would naturally be a conflict of interests and each district would be apt to think some other district was getting an advantage and would be more or less upset and dissat-

ified. As at present administered, the members of the boards of each district are in close touch with local needs, and are on the ground to see, personally, that these needs are properly cared for and the work done in the district properly constructed, and the taxpayer has quick and close access to members of the board at all times; whereas, if the management was far away at the Capital, the ordinary taxpayer would feel he had no voice in the management of levee affairs.

Respectfully submitted,

W. F. TAYLOR,
President, Caddo Levee Board.

STATEMENT No. 1.

RECEIPTS OF CADDO LEVEE BOARD FROM JUNE 30, 1915, TO JUNE 30, 1916.

Mill levee tax.....	\$ 15,775.63
Interest on delinquent taxes.....	49.49
Redemption of property.....	1.20
Royalties.....	175,146.32
North Caddo Drainage District, six \$100 serial 5% bonds matured.....	600.00
Fifth Louisiana Levee Board, loan and interest.....	40,330.10
Fifth Louisiana Levee Board, exchange.....	12.50
Standard Oil Co., rental on surface lease.....	50.00
A. W. Baird, bonus on lease.....	576.00
O. K. Portland Cement Co., cement sacks.....	38.10
Red River Valley Bank & Trust Co., account interest.....	3.34
Twelve months interest \$6,500 Caddo Levee Board 5% bonds..	325.00
Six months interest \$50,000 City of Shreveport 4% bonds....	1,000.00
Twelve months interest \$5,500 City of Shreveport 4½% bonds	247.50
Twelve months interest \$10,800 North Caddo Drainage District 5% bonds.....	540.00
Refund from S. Q. Hollingsworth, Assessor, account of double payment of fee.....	250.00
Red River Bank & Trust Co., four notes of Caddo Levee Board	39,405.57
Red River Bank & Trust Co., sale of \$50,000 City of Shreveport 4% bonds.....	48,483.33
Miller Engineering Co., part payment of account.....	1,691.54
Total.....	\$324,525.62

STATEMENT No. 2.

RECEIPTS OF CADDO LEVEE BOARD FROM JUNE 30, 1916, TO JUNE 30, 1917.

Mill levee tax.....	\$ 14,589.94
Interest on delinquent taxes.....	22.54
Royalties.....	315,446.10
T. R. Hughes, Sheriff, proceeds sale of land to Noel Bros....	4,120.83
Louisiana State Life Insurance Co., ten \$500 City of Shreveport 4½ bonds.....	5,106.50

North Caddo Drainage District, seven \$100 serial 5% bonds, matured	700.00
Twelve months interest \$5,500 City of Shreveport 4½% bonds.	247.50
Twelve months interest \$6,500 Caddo Levee Board 5% bonds..	325.00
Twelve months interest \$10,200 North Caddo Drainage District 5% bonds	510.00
Wimbish & Gibson, cement.....	141.50
L. Springer, cement.....	7.50
Mr. Butler, one Ford auto.....	100.00
E. D. Waters, one horse.....	85.00
Noel Brothers, deposit account land advertisement.....	30.00
C. L. Perry, deposit account land advertisement.....	15.00
McMurphy & McCain, note and interest.....	230.22
C. Champlin, sale of materials.....	35.34
Louisiana Gas & Fuel Co., purchase price of launch and barge and rental on same.....	460.00
Miller Engineering Co., error warrant No. 1250.....	120.00
Miller Engineering Co., final settlement of account.....	431.58
Gulf Refining Co., rental on lease.....	125.00
Gulf Refining Co., timber	40.26
Gulf Refining Co., renewal of lease.....	2,500.00
B. W. Marston, Jr., bonus on lease.....	1,000.00
Stringfellow & Dickinson, rental on lease.....	8.00
Standard Oil Co., rental on lease.....	50.00
J. P. Smith, bonus on lease.....	1.00
Total.....	\$346,548.81

STATEMENT No. 3.

DISBURSEMENTS OF CADDO LEVEE BOARD FROM JUNE 30, 1915, TO JUNE 30, 1916.

Levee maintenance, labor.....	\$ 18.77
Levee construction	66,216.72
Publishing and advertising.....	63.20
Printing	14.50
Kelly Bayou drainage canal.....	23,921.29
Miller Engineering Co., bank protection work.....	87,868.21
Douglas & Burk, bank protection work.....	3,171.84
Repairs to bank protection work.....	66,472.22
Repair plant and equipment.....	1,145.71
Expense account printing brief in suit Slattery vs. Arkansas Natural Gas Co.....	36.80
Red River Valley Bank & Trust Co., revenue stamps.....	2.00
Caddo Levee Board 6% bonds, retired.....	5,000.00
Twelve months interest \$100,000 Caddo Levee Board 5% bonds	5,000.00
Board of State Engineers, extra expense account surveys Kelly Bayou drainage	547.42
W. A. Kerley, postage and express.....	5.60
Red River Bank & Trust Co., notes.....	40,235.28
J. W. Begbie, flowers for W. V. Robson funeral.....	10.00
A. H. Leonard and Levi Cooper, compromise of suit against Caddo Levee Board.....	15,000.00
W. A. Kerley, advance costs suit Miller Engineering Co.....	20.00

Blanchard & Smith, final payment on fee account suit Leonard & Cooper	500.00	
M. L. Bath & Co., one safe	115.00	
Producers Oil Co., refund account advance royalty	35.28	
Hy. Bodenheimer & Sons, premium on bond account suit Miller Engineering Co.	25.00	
Red River Valley Bank & Trust Co., insurance and postage on \$50,000 City of Shreveport 4% gold bonds sold	8.38	
Hy. Hunsicker, expense account trip to Baton Rouge	30.40	
Telegrams	5.29	
Expense account repairs to auto	49.67	
Telephone tolls and express	2.18	
S. Q. Hollingsworth, Assessor, extending tax rolls	500.00	
Salaries—		
W. A. Kerley, Secretary	\$ 900.00	
M. R. Dinsmore, engineer-inspector	1,650.00	
I. J. Wolff, engineer-inspector	218.17	
T. R. Twilley, engineer-inspector	955.62	
Ed Byrnes, engineer-inspector	400.80	
L. A. Vann, engineer-inspector	92.50	
B. H. Means, inspector	900.00	
F. A. Grounds, inspector	154.66	
C. E. Peatross, inspector	48.00—	5,319.75
Expenses—		
M. R. Dinsmore, engineer-inspector	\$1,612.01	
I. J. Wolff, engineer-inspector	51.85	
T. R. Twilley, engineer-inspector	356.76	
Ed Byrnes, engineer-inspector	105.31	
L. A. Vann, engineer-inspector	32.00—	2,157.93
Expenses Board members from December 31, 1914, to February 2, 1916—		
W. B. Means, 12 meetings at \$3.42	\$41.04	
J. J. Lay, 12 meetings at \$2.60	31.20	
John Glassell, 9 meetings at \$2.40	21.60	
J. M. Sentell, 12 meetings at \$1.65	19.80	
W. V. Robson, 2 meetings at \$2.00	4.00	
J. M. Robinson, 11 meetings at \$2.00	22.00—	139.64
Above warrants issued February 22, 1916.		
Means, railroad fare \$2.42, hotel 50c, cab 50c	3.42	
Lay, railroad fare \$1.60, hotel 50c, cab 50c	2.60	
Glassell, railroad fare \$1.40, hotel 50c, cab 50c	2.40	
Sentell, railroad fare \$1.05, hotel 50c, cab 10c	1.65	
Robson, railroad fare \$1.00, hotel 50c, cab 50c	2.00	
Robinson, railroad fare \$1.40, hotel 50c, cab 10c	2.00	
Total disbursements		\$323,638.09

STATEMENT No. 4.

DISBURSEMENTS OF CADDO LEVEE BOARD FROM JUNE 30, 1916,
TO JUNE 30, 1917.

Levee maintenance, labor	\$ 6.00
Levee construction	84,660.09
Publishing and advertising	97.45
Printing	20.50
Kelly Bayou drainage canal	32,645.30
Miller Engineering Co., bank protection	42,734.29

Twelve-Mile Bayou to Cross Bayou channel way (J. S. Douglas, contractor)	84,315.71
Repairs to bank protection work	28,620.35
Twelve months interest \$100,000 Caddo Levee Board 5½ bonds	5,000.00
A. H. Leonard, damage to crops account Twelve Mile Bayou to Cross Bayou channel way	150.00
Isaac Bell, damage to land account Twelve Mile Bayou to Cross Bayou channel way	400.00
Damage to crops account construction of Rattling Slough new levee	942.10
Postage	5.00
M. L. Bath & Co., stationery	7.80
B. H. Means, clearing on Kelly Bayou	82.75
S. Q. Hollingsworth, Assessor, for extending tax rolls	250.00
H. H. Jenkins, survey and map	305.50
S. O. Williams, court costs account suit Miller Engineering Co.	3.22
Telephone tolls	2.08
Telegrams	6.66
J. B. Robinson, tank tables	2.50
T. R. Hughes, Sheriff, error commission on sale of land to Noel Bros.	3.33
Expense, express on saddle	.40
The Texas Pipe Line Co., pipage on oil	795.95
Gulf Refining Co., pipage on oil	4,022.58
Police Jury, one-half cost remodeling bridge across Kelly Bayou	1,290.25
Salaries—	
W. A. Kerley, Secretary	\$900.00
M. R. Dinsmore, engineer-inspector	499.27
T. R. Twilley, engineer-inspector	500.00
B. H. Means, inspector	675.00
F. A. Grounds, inspector	138.67
C. Champlin, inspector	420.00—
	3,132.94
Expenses—	
M. R. Dinsmore, engineer-inspector	\$254.56
T. R. Twilley, engineer-inspector	113.50
C. Champlin, inspector	105.25
B. M. Means, inspector	23.25—
	496.56
Expense Board Members from February 22, 1916, to July 20, 1916—	
W. B. Means, seven meetings at \$3.42	\$23.94
J. J. Lay, seven meetings at \$2.60	18.20
John Glassell, eight meetings at \$2.40	19.20
J. M. Sentell, eight meetings at \$1.65	13.20
J. M. Robinson, eight meetings at \$2.00	16.00
A. G. Hammett, five meetings at \$1.10	5.50—
	96.04
Above warrants issued August 1, 1916.	
Means, railroad fare \$2.42, hotel 50c, cab 50c	3.42
Lay, railroad fare \$1.60, hotel 50c, cab 50c	2.60
Glassell, railroad fare \$1.40, hotel 50c, cab 50c	2.40
Sentell, railroad fare \$1.05, hotel 50c, cab 10c	1.65
Robinson, railroad fare \$1.40, hotel 50c, cab 10c	2.00
Hammett, railroad fare 50c, hotel 50c, cab 10c	1.10
Total disbursements	\$290,095.35

PRICES PAID FOR NEW LEVEES AND DRAINAGE WORK, PER
CUBIC YARD.

Rattling Slough levee.....	\$22.65
Cedar Bluff levee.....	11.50
Cross Keys levee.....	16.50
Long Point levee.....	15.20
West Egypt levee.....	10.98
Thompson levee.....	13.68
Campo Bello levee.....	15.90
Upper Missionary.....	12.48
Loggie Lea bayou.....	17.40
Twelve Mile Bayou to Cross Bayou channel way.....	11.95
Kelly Bayou drainage, Section No. 1.....	14.75
Kelly Bayou drainage, Section No. 2.....	12.94

November 23, 1917.

Board of State Affairs,
Baton Rouge, Louisiana.

Dear Sirs:

I submit herewith report of examination of the financial statement, and other matters of the Caddo Levee Board of Caddo Parish, made to your Board in September, 1917, covering a period of two years from July 1, 1915, to July 1, 1917, and below you will find condensed statement of the receipts and disbursements as follows:

Balance in hands of State Auditor July 1, 1915.....	\$ 13,604.71
Receipts from July, 1, 1915, to July 1, 1916.....	324,525.62
Total.....	\$338,130.33
Total disbursed from July 1, 1915, to July 1, 1916.....	\$323,638.09
Balance with State Auditor July 1, 1916.....	14,492.24
Total.....	\$338,130.33
Balance on hand July 1, 1916.....	\$ 14,492.24
Receipts from July 1, 1916, to July 1, 1917.....	346,548.81
Total.....	\$361,041.05
Total disbursed from July 1, 1916, to July 1, 1917.....	\$290,095.35
Balance on hand July 1, 1917.....	70,945.70
Total.....	\$361,041.05

The receipts and disbursements shown above were taken from the books and records as kept by the Secretary of the Board. The correctness of the financial statement submitted being verified as to total shown. I also examined carefully each item represented on the financial statement, and verified their correctness from the records, and am satisfied said statements reflect accurately the amounts represented thereon from the records.

The answers to queries submitted reflect the facts as obtained from the records, and the minutes of the meetings of the Board duly recorded. The balances on hand at the end of the quarters were verified from bank statements submitted, and quarterly statements from the State Auditor showing their correctness. This Board collects monthly large amounts as royalties from its oil wells, and these collections, and all other monies collected from various sources, are deposited in the City National Bank here, and remittances made periodically to State Auditor.

All monies collected by the Sheriff for ad valorem, and other taxes, are remitted direct to the State Auditor, and the Secretary of the Board advised of the amount. An examination of the bank account shows that usually quite substantial balances are kept in the local bank. It seems from the record that the usual rule is to remit such amounts drawn from the bank to the State Auditor as will keep the needs of the Board met for warrants drawn against State Auditor. No payments are made with checks on the local bank, but are made by warrant on State Auditor in proper form. I submit herewith a comparative statement for your information, showing balances at the end of each quarter in bank, and on hand with the State Auditor. It shows interestingly in favor of the bank.

	Balance in Bank.	Balance with State Treasury.
July 1, 1915.....	\$ 11,383.26	\$ 2,221.45
October 1, 1915.....	18,248.23	2,130.38
January 1, 1916.....	6,866.62	1,088.03
April 1, 1916.....	17,164.33	*4,767.24
July 1, 1916.....	11,043.26	3,448.98
October 1, 1916.....	158.08	2,576.95
January 1, 1917.....	19,723.64	1,507.32
April 1, 1917.....	47,932.43	4,231.90
July 1, 1917.....	69,229.59	3,716.11
October 1, 1917.....	116,972.23	76,369.44

*Overdraft.

No interest is paid by the local bank on these balances, and no bonds or security is required against the deposit. I do not mention this as a criticism, but feel that you should be apprised of the fact. It appears that the expense account of the State Engineers disbursed in 1915 and 1916 was rather excessive, but this seems to have been remedied during the past year, and from the minutes much of the service has been discontinued. I examined some of the pay rolls for repair work which this Board has done, and find many names receipting for monies signed in the same handwriting, and where marks appear no witness attests the mark. Otherwise the pay rolls seem to be in proper form. I

gather from the minutes during the past year this class of work has not been viewed by the Board with entire satisfaction, and by its action as shown by the minutes it appears to be discontinued except in a small way, and in cases of urgent need. From a thorough examination of the minutes it appears that the Board is using its best efforts to obtain the best results in the expenditure of its funds in a businesslike way.

I also verified from the minutes the contract prices for yardage as shown on the last page of the Board's report. The Board has regular meetings about once a month, and approves all miscellaneous bills for payment, recording approval in the minutes. All contract work is paid by warrant, signed by the President and Secretary on approved estimates of State Board of Engineers. The disbursements of this Board for the past two years are considerable in some respects, but for the work undertaken I consider from information gathered from the minutes and other records that the same has been fairly disbursed commensurate with the needs and ends to be obtained by the Board's work. On the whole I consider the Board's affairs are as economically administered as could be under the conditions, and find their business transactions clear and well kept.

Respectfully submitted,

O. M. WRIGHT.

STATEMENT OF LAKE BORGNE BASIN LEVEE BOARD IN ANSWER TO THE SEVERAL INQUIRIES OF THE STATE BOARD OF AFFAIRS.

No. 1.

Receipts Fiscal Year 1915-1916.

Mill tax from June 30, 1915, to June 30, 1916.....	\$ 59,339.62
Acreage tax from June 30, 1915, to June 30, 1916.....	6,198.24
Interest from June 30, 1915, to June 30, 1916.....	629.72
Sale of lands from June 30, 1915, to June 30, 1916.....	45.00
Miscellaneous from June 30, 1915, to June 30, 1916.....	50,208.90
Redemption from June 30, 1915, to June 30, 1916.....	4.35

Receipts Fiscal Year 1916-1917.

Mill tax from June 30, 1916, to June 30, 1917.....	59,148.27
Acreage tax from June 30, 1916, to June 30, 1917.....	5,889.85
Interest from June 30, 1916, to June 30, 1917.....	329.20
Sale of lands from June 30, 1916, to June 30, 1917.....	848.70
Miscellaneous from June 30, 1916, to June 30, 1917.....	62,018.37
Redemption from June 30, 1916, to June 30, 1917.....	23.08

Recapitulation.

Mill tax	\$118,707.89
Acreage tax	12,088.09
Interest	958.92
Sale of lands	893.70
Miscellaneous	112,224.27
Redemption	27.43

No. 2.

Total Disbursements From June 30, 1915, to June 30, 1917.

Levee construction	\$ 3,312.55
Material	20,391.50
Labor	86,101.14
Inspectors' salaries	6,000.00
Inspectors' traveling expenses	129.00
Secretary's salary	2,400.00
Per diem of President	436.50
Per diem of Commissioners	821.00
Printing and advertising	1,045.10
Office expenses	1,599.49
Assessors' commission	515.53
Freight	1,367.92
Interest on bonds	9,000.00
Miscellaneous	121,680.24
Balance in hand of State Auditor, July 1, 1916	\$13,604.71

No. 3.

Simon Leopold, Inspector, \$125.00 per month, \$3.00 traveling expenses to attend meetings; general supervision of levees from lower line of Promised Land plantation to lower line of district.

William Nunez, inspector, \$125.00 per month, \$3.00 traveling expenses to attend meetings; general supervision of levees from upper line of district to lower line of Promised Land plantation.

Fernando Estopinal, Secretary, \$100.00 per month; general office work and accounting.

J. A. Olivier, office assistant, \$40.00 per month; assisting in office work and accounting.

No. 4.

In statement of disbursements is included amounts which probably come within this inquiry as special expenses.

Rent U. S. quarter boat	\$ 760.00
One mule killed	200.00
Auto hire for several general inspections	216.50
Discount on pay rolls	30.77
W. F. Roy, expenses as delegate to Washington to appear before Rivers and Harbors Committee with representatives of other boards with a view to obtain extra appropriation for repair of levees after storm of September 29, 1915	150.00

Two per cent commission on two sales of debentures of \$50,000.00 each.	2,000.00
Expenses Auguste Estopinal, President, to Washington to appear before Flood Committee.	150.00
Notary's fees in two loans from Whitney Central Bank.	107.50
Contribution to entertainment of Flood Committee of Congress. .	100.00
Paid C. P. Johnston on land contract.	279.61
F. S. Hingle, judgment.	365.90
Expense one meal to Board on inspection trip.	8.00
Recording land transfer.	4.00
Refunds by Roy and Estopinal, \$35.00 and \$36.00, respectively.	

No. 5.

(a) March 7, 1916—Warrant No. 4377—Auguste Estopinal, expenses to Washington, D. C., to represent Board before Flood Committee of Congress.	\$ 150.00
(b) Commissioner C. P. Marin—\$35, \$35.	70.00
H. B. Daboval, successor to Marin—\$77.50, \$10, \$10, \$10, \$20, \$15	142.50
Commissioner F. S. Hingle—\$35, \$40, \$45, \$53.50, \$35, \$40, \$60, \$60, \$55, \$10, \$10, \$10, \$15, \$10.	478.50
E. A. Schayot, successor to Hingle—\$15, \$15, \$15, \$20, \$25, \$10	100.00
Commissioner Auguste Estopinal—\$25, \$66.50, \$35, \$30, \$30, \$5, \$10, \$10, \$10, \$15, \$15, \$15, \$20, \$15, \$15, \$15, \$15.	346.50

These payments represent mileage and per diem for attendance at meetings, for general inspections and for personal inspections by individual Commissioners; all payments made on statement furnished by each Commissioner.

No. 6.

Mr. Leopold is interested in several enterprises, but devotes practically his entire time to the duties of his position as Inspector.

Mr. Estopinal has a limited law practice and is at the office of the Board every day, and it can be said devotes his entire time to his office as Secretary.

No. 7.

June 30, 1915, to 1916,
\$33,223.62.

June 30, 1916, to 1917,
\$52,878.52

The above figures include a great deal of restoration of wave-wash which properly should be classed as construction, and a large extent of new revetment. As all of these figures are presented in pay rolls for labor, it is practically impossible to divide the new work from what is simply repair.

No. 8.

Bourg & Serpas, 170 feet revetment at 95c and 53 yards earth-work at 25c.....	\$ 174.75
Bourg & Serpas, 6,686 yards material delivered at Story levee at 38c	2,540.80
Hibernia Bank and Trust Co., certificate of indebtedness No. 39 at 6%, issued to Board of Control State Penitentiary, 22,450 cubic yards at 16c—\$3,592.00—paid February 1, 1917..	3,897.32
Hibernia Bank and Trust Co., certificate of indebtedness No. 40 at 6%, issued October 26, 1915, to Board of Control State Penitentiary, 22,400 cubic yards at 16c—\$3,584.00—paid February 1, 1917.....	3,857.58
The Bank of Baton Rouge, certificate of indebtedness No. 41 at 6%, issued to the Board of Control State Penitentiary, 11,400 cubic yards at 16c, December 3, 1915, paid February 1, 1917..	1,951.37

The certificate transactions as above recited were for construction of Poydras-Carnarvon levee, the total yardage being 124,268 cu. yds., of which this Board paid for 56,250 cu. yds.; the balance was paid for by the Board of State Engineers.

This Board has done a great amount of new revetment work in the past two years mentioned, but as the amounts paid for this work are included in Labor and Material accounts it is not possible to show separate cost. All of this work was done by the Inspectors of the Board and not by contract by the Board.

No. 9.

Bonded debt, one hundred thousand dollars at 5%, \$5,000.00 interest.

No. 10.

All levee contracts in this district, except U. S. contracts, are let by the State Board of Engineers. The specifications are prepared by the State Board of Engineers, and they have general supervision of the work. All contracts in this district for work to be paid by this Board are paid by warrants signed by the President of the Board and countersigned by the Secretary. It is not to my knowledge that any extension contract has ever been made in this district in which this Board was interested.

No. 11.

Debentures, or one-year bonds, \$50,000, payable February 15, 1918, at 6%, sold to Whitney Central National Bank, to carry on general work of Board (interest).....	\$3,000.00
One certificate of indebtedness, \$12,000 at 7%, issued February 16, 1917, payable one year after date, for general work of Board (interest)	840.00

No. 12.

Have sold no bonds, except as recited in answer to inquiry No. 11. In replying to inquiry No. 11 it is stated these funds were used to carry on the general work of the Board. In further explanation, I desire to say that the high-water fights of 1912 and 1913 left the Board in debt, from which condition it has never recovered, so that the loans negotiated each year were to a considerable extent used to liquidate the loan of the previous year.

No. 13.

In the years 1914 and 1915, the Board deposited with the Whitney-Central National Bank the amounts borrowed from the bank during those years and checked it out during a period of several months in each year.

The loans negotiated in 1916 and 1917 were immediately deposited in the State Treasury.

The checking account had, in 1914 and 1915, with the Whitney-Central Bank, were regularly reported to the Supervisor of Public Accounts and checked up by his office in the same manner as similar transactions had with the State Auditor and Treasurer.

No. 14.

It is my firm conviction that for many reasons the consolidation of all levee boards would be detrimental to the general levee situation throughout the State. Primarily there enters into levee matters, to a greater extent, probably, than in any other public enterprise affecting the individual, the question of *confidence*. If the individual taxpayer knows his neighbor is representing the levee interests on the board having charge of the protection of his property from floods, it can be very readily understood that he feels a lot safer in the hands of a friend and neighbor than if the protection of his property was left to a small State board composed of men in whom there could not be the same confidence reposed for obvious reasons. Then there is the matter of expenditures. Under the present system the taxpayer knows that all of the money contributed in the district is spent on the levee line included in the district. Under the State board system there must of necessity arise continually questions of favoritism and discrimination. It is possible that a State board would be less expensive, but the question arises as to whether the saving of a few dollars would compensate for the lack of confidence and, to my mind, general discontent among the people which such an innovation would occasion.

From my observation the boards as presently constituted and operated are giving general satisfaction, and I know that in my

district there is positively no demand for a change; in fact, the contrary opinion prevails.

I have discussed, in a general way, the State board question with members of this Board and others, and the only argument in its favor seems to be that it will save money. Can the saving to the people of a little money warrant the bringing about of endless dissatisfaction and general distrust and want of confidence on the part of the taxpayer?

There must also be considered in connection with such a radical change the finances of the various boards, as represented by their several bonded indebtednesses. That alone, in my opinion, from the standpoint of the bondholder and the taxpayer both, may be such a proposition as will be extremely difficult to satisfactorily adjust.

AUGUSTE ESTOPINAL, President.

New Orleans, La., January 13, 1918.

Board of State Affairs,

Baton Rouge, La.

Gentlemen:

I wish to advise of my having checked the attached report of the Lake Borgne Basin Levee Board against their books and, with the exception of the following item, the report is correct:

The attached report shows under column styled "interest".....\$ 958.92
My examination discloses that this should be..... 858.82

Difference (due to error in addition).....\$ 100.10

Respectfully,

J. K. GAUDET,

Inspector for the Board of State Affairs.

GRAND PRAIRIE LEVEE DISTRICT.

Answer No. 1.

Receipts.

Mill levee tax, June 30, 1915, to December 31, 1915....	\$ 79.04
Acreage tax, June 30, 1915, to December 31, 1915.....	71.64
Produce tax, June 30, 1915, to December 31, 1915.....	235.88
Interest delinquent taxes, June 30, 1915, to December 31, 1915	7.99
Total taxes, June 30, 1915, to December 31, 1915....	\$ 394.55—\$ 394.55
Mill levee tax, January 1 to December 31, 1916.....	\$1,897.27
Acreage tax, January 1 to December 31, 1916.....	550.64
Produce tax, January 1 to December 31, 1916.....	1,846.06
Interest on delinquent taxes, January 1 to December 31, 1916	38.26
Miscellaneous tax voucher, issued in error.....	119.65
Total tax, January 1 to December 31, 1916.....	\$4,451.88— 4,451.88

Mill levee tax, January 1 to Jun 30, 1917.....	\$1,788.75
Acreage tax, January 1 to June 30, 1917.....	573.23
Produce tax, January 1 to June 30, 1917.....	2,339.67
Interest on delinquent taxes, January 1 to June 30, 1917	30.33

Total taxes, January 1 to June 30, 1917.....\$4,731.98— 4,731.98

Grand total taxes collected June 30, 1915 to June 30,
1917 \$9,578.41

Answer No. 2.

Disbursements.

Levee construction, June 30, 1915, to January 1, 1916..	\$ 640.00
Levee repairs, June 30, 1915, to January 1, 1916.....	419.10
Inspectors' traveling expenses.....	31.00
Inspectors' salary	296.00
Secretary's salary	152.00
Traveling expenses of President.....	67.50
Per diem of President.....	20.00
Interest on bonds.....	750.00
Printing and advertising.....	75.00
Office expenses	30.85

Total disbursements, June 30, 1915, to January

1, 1916 \$2,482.45—\$ 2,482.45

Levee construction, January 1, 1916, to January 1, 1917	\$ 60.00
Levee repairs, January 1, 1916, to January 1, 1917....	235.25
Levee labor, January 1, 1916, to January 1, 1917.....	712.50
Inspectors' salary	672.00
Secretary's salary	362.00
Traveling expenses of President.....	50.70
Per diem of President.....	80.00
Commissioners' mileage	20.20
Commissioners' mileage	50.00
Printing and advertising.....	75.00
Office expenses	41.50
Assessors' commission	109.70
Interest on bonds.....	1,952.00
Miscellaneous expenses, freight, etc.	130.15

Total disbursements, January 1, 1916, to January

1, 1917 \$4,551.00— 4,551.00

Levee construction, January 1 to June 30, 1917.....	\$ 712.00
Levee repairs, January 1 to June 30, 1917.....	712.83
Levee labor, January 1 to June 30, 1917.....	480.50
Inspectors' salary	787.05
Secretary's salary	180.00
Traveling expenses of President.....	13.25
Per diem of President.....	35.00
Commissioners' mileage	44.50
Commissioners' per diem.....	110.00
Printing and advertising.....	78.54
Interest on bonds.....	900.00

Total disbursements, January 1 to June 30, 1917., \$3,341.67 — 3,341.67

Total disbursements, June 30, 1915, to June
30, 1917 \$10,375.12

Answer No. 3.

S. M. Fucich, President, who receives \$5.00 for attending meeting of Board and his expenses. William Lauderbough, William Thorny, Adam Nunez and Frank Adolph are the Commissioners, who receive \$5.00 for attending meeting and their expenses.

C. Henritzy, Secretary, at \$30.00 per month; Penrose Edcombe, Inspector, at \$60.00 per month when services are required. Adam Nunez acts as collector at Ostrica for a salary of \$20.00 per month during oyster season. Frank Adolph acts as collector at Olga for a salary of \$30.00 per month during oyster season.

Answer No. 4.

A statement of all expenses, both general and special, is included in Answer No. 2.

The Commissioners in some cases have acted as inspectors. A complete list of all vouchers, amount, and for what paid each member of the Levee Board from June 30, 1915, to June 30, 1917, follows (traveling fees, per diem, etc.):

Answer No. 5.

- No. 1412, H. Hinks, \$30.00, secretary's salary, June, 1915.
- No. 1413, H. Hinks, \$30.00, secretary's salary, July, 1915.
- No. 1414, C. W. Fox, \$16.00, president, inspection Olga, July 26, 1915, and August 9, 1915.
- No. 1418, H. Hinks, \$30.00, secretary's salary, August, 1915.
- No. 1419, C. W. Fox, \$56.50, president, inspection at Olga and mileage, August 15, 1916; September 8-9, 1915, October 28-29, 1915, to Nestor, La., August 10, 1915; to Daisy, La., September 24, 1915.
- No. 1420, H. Hinks, secretary's salary, stamps, etc., September, 1915.
- No. 1423, Morris Johnson, commissioner, \$40.00; inspector on State levee work at Rapp, 20 days at \$2.00 per day.

- No. 1424, Morris Johnson, commissioner, inspection Ostrico and mileage, September 15, 1915.
- No. 1428, H. Hinks, \$30.00, secretary's salary, October, 1915.
- No. 1429, C. W. Fox, president, \$15.00, inspection Olga, La., November 26 and 27, 1915.
- No. 1430, H. Hinks, secretary's salary and notary fees stamps for month of November, 1915.
- No. 1431, H. Hinks, \$30.00, secretary's salary, December, 1915.
- No. 1433, C. W. Fox, \$15.00, inspection Olga, December 4, 1915, and mileage.
- No. 1435, H. Hinks, \$30.00, secretary's salary, January, 1916.
- No. 1436, H. Hinks, \$30.00, secretary's salary, January, 1916.
- No. 1437, Peter Lampertch, \$25.00, commissioner, office rent for May, June, July, August, September, October, November, December, 1915, and January, February, 1916.
- No. 1438, H. Hinks, secretary's salary, March, 1916.
- No. 1442, C. W. Fox, president, inspection on Ralph William contract, ten days at \$2.00 per day.
- No. 1443, C. W. Fox, president, \$30.80, to New Orleans for high water assistance and mileage, December 7, 1915; to New Orleans, high water assistance, State Board of Engineers, December 18, 1915; to New Orleans, high water assistance, State Board of Engineers, December 15, 1915; to New Orleans to get Capt. Dullut to protect locks at Ostrica.
- No. 1444, C. W. Fox, president, \$37.40, to New Orleans, high water assistance, Board of State Engineers, January 12, 1916; inspection to Pointe Pleasant and mileage, January 18, 1916; inspection to Olga, La., mileage, March 15, 1916.
- No. 1445, H. Hinks, \$22.50, secretary \$3.00, planks 1½ by 12 by 7 at \$5.00 per 100 freight delivered on same \$7.50.
- No. 1446, H. Hinks, secretary \$32.00, salary and stamps and stationery, month of April, 1916.
- No. 1447, C. W. Fox, president, \$15.00, inspector to Olga, May 9-10, 1916.
- No. 1449, H. Hinks, \$30.00, secretary's salary, May, 1916.
- No. 1450, C. W. Fox, president, per diem and mileage, May 15, 1916.
- No. 1451, Morris Johnson, commissioner, \$40.00, inspector on levee at Nicholls, La., twenty days at \$2.00 per day.
- No. 1452, Peter Lempertch, \$17.50, commissioner, inspector to Hacks Bayou, March 24, 1916; inspection to Louis Benner, April 6, 1916, and office rent, March, April, May, 1916.
- No. 1453, Peter Lempertch, commissioner, \$5.00, attending meeting, May 15, 1916.
- No. 1455, H. Hinks, secretary, \$60.00, filling in 300 yards wave waste at 20 cents per yard.
- No. 1463, H. Hinks, secretary, \$34.50, secretary's salary, June, 1916; notary fees, 50 cents; stamps, \$2.50; stationery, \$1.50.
- No. 1464, C. W. Fox, president, \$15.00, inspector to Olga, La., June 24-25, 1916.
- No. 1507, Morris Johnson, \$5.00, commissioner, attending meeting January 15, 1916.
- No. 1511, C. W. Fox, president, \$15.00, inspection Olga, La., August 13 and 14, 1916.
- No. 1512, C. W. Fox, president, \$15.00, inspection at Olga, La., July 1 and 2, 1916.
- No. 1513, H. Hinks, secretary, \$30.00, secretary's salary, July, 1916.

- No. 1514, Morris Johnson, commissioner, \$5.50, inspection Ostrica and mileage, August 2, 1916.
- No. 1515, H. Hinks, secretary, \$30.00, secretary's salary, August, 1916.
- No. 1516, C. W. Fox, president, \$15.00, inspection Olga, La. August 30 and 31, 1916.
- No. 1517, Peter Lamperteh, commissioner, \$7.50 and three months' office rent.
- No. 1518, C. Henritz, secretary, \$30.00, salary, October, 1916.
- No. 1519, P. Edgecombe, inspection \$40.00, twenty days at \$2.00 per day.
- No. 1520, S. M. Fucich, president, \$7.50, attending meeting, mileage, September 16, 1916.
- No. 1521, Wm. Taloney, commissioner, \$5.50, attending meeting and mileage, September 16, 1916.
- No. 1522, Adam Nunez, commissioner, \$7.60, attending meeting and mileage, September 16, 1916.
- No. 1523, F. Adolph, \$8.50, attending meeting and mileage, September 16, 1916.
- No. 1524, S. M. Fucich, president, \$7.50, attending meeting and mileage, October 16, 1916.
- No. 1525, William Taloney, commissioner, \$5.50, attending meeting and mileage, October 16, 1916.
- No. 1526, F. Adolph, commissioner, \$8.50, attending meeting and mileage, October 16, 1916.
- No. 1527, S. M. Fucich, president, \$9.00, inspection trip to Olga, La., and mileage.
- No. 1528, F. Adolph, commissioner, \$60.00, inspection and collection October, 1916.
- No. 1530, S. M. Fucich, president, \$7.50, attending meeting and mileage, November 13, 1916.
- No. 1530, William Taloney, commissioner, \$5.50, attending meeting and mileage, November 13, 1916.
- No. 1531, William Lauderbough, commissioner, \$6.00, attending meeting and mileage, November 13, 1916.
- No. 1533, F. Adolph, commissioner, \$8.50, attending meeting and mileage, November 13, 1916.
- No. 1534, Adam Nunez, \$7.60, attending meeting and mileage, November 13, 1916.
- No. 1535, P. Edgecombe, inspection \$60.00, salary, November, 1916.
- No. 1536, C. Henritz, secretary, \$30.00, salary, November, 1916.
- No. 1537, F. Adolph, commissioner, \$30.00, inspector and collector, Olga, November, 1916.
- No. 1538, Adam Nunez, \$10.00, inspector and collector, fifteen days' work, Ostrica.
- No. 1539, S. M. Fucich, \$7.50, attending meeting and mileage, December 4, 1916.
- No. 1540, William Lauderbough, commissioner, \$6.50, attending meeting and mileage, December 4, 1916.
- No. 1541, William Taloney, \$5.50, attending meeting and mileage, December 4, 1916.
- No. 1542, Adam Nunez, \$7.60, attending meeting and mileage, December 4, 1916.
- No. 1543, S. M. Fucich, president, attending special meeting and mileage, December 18, 1916.
- No. 1544, Adam Nunez, commissioner, \$7.60, attending a special meeting and mileage, December 18, 1916.

- No. 1545, F. Adolph, commissioner, \$8.50, attending special meeting and mileage, December 18, 1916.
- No. 1546, S. M. Fucich, president, \$7.25, inspection trip, Ostrica, November 2, 1916.
- No. 1547, C. Henritzy, \$30.00, secretary's salary, December, 1916.
- No. 1548, Penroe Edgecombe, \$60.00, inspector's salary, December, 1916.
- No. 1549, F. Adolph, commissioner, \$60.00, salary inspection and collector at Olga, La., December, 1916.
- No. 1550, Adam Nunez, commissioner, \$20.00, salary inspection and collector, Ostrica, December, 1916.
- No. 1555, P. Edgecombe, \$60.00, inspector's salary, January, 1917.
- No. 1556, C. Henritzy, \$30.00, secretary's salary, January, 1917.
- No. 1557, William Lauderbough, commissioner, \$6.50, attending meeting and mileage, January 9, 1916.
- No. 1558, William Taloney, commissioner, \$5.50, attending meeting and mileage, January 9, 1916.
- No. 1559, S. M. Fucich, commissioner, president, \$7.50, attending meeting and mileage, January 9, 1916.
- No. 1560, Adam Nunez, commissioner, \$7.60, attending meeting and mileage, January 9, 1916.
- No. 1561, Frank Adolph, commissioner, \$8.50, attending meeting and mileage, January 9, 1916.
- No. 1562, Adam Nunez, commissioner, \$50.00, inspector and collector, January, 1916, Ostrica, La.
- No. 1563, Frank Adolph, commissioner, \$60.00, inspector and collector, Olga, January, 1916.
- No. 1563, Adam Nunez, \$7.60, attending meeting and mileage, February 1, 1917.
- No. 1566, Wm. Lauderbough, commissioner, \$6.00, attending meeting and mileage, February 2, 1917.
- No. 1567, Frank Adolph, commissioner, \$8.50, attending meeting and mileage, February 2, 1917.
- No. 1568, S. M. Fucich, president, \$7.25, attending meeting and mileage, February 2, 1917.
- No. 1569, William Taloney, commissioner, \$5.50, attending meeting and mileage, February 2, 1917.
- No. 1571, C. Henritzy, secretary's salary, \$30.00, February, 1917.
- No. 1572, P. Edgecome, inspector, \$60.00, salary, February, 1917.
- No. 1573, F. Adolph, \$60.00, inspector and collector, Olga, La., February, 1916.
- No. 1574, Adam Nunez, \$20.00, inspector and collector, Ostrica, La., February, 1916.
- No. 1577, S. M. Fucich, \$7.50, attending meeting and mileage, March 5, 1917.
- No. 1578, William Taloney, \$5.50, attending meeting and mileage, March 5, 1917.
- No. 1579, William Lauderbough, \$6.50, attending meeting and mileage, March 5, 1917.
- No. 1580, F. Adolph, commissioner, \$8.50, attending meeting and mileage, March 5, 1917.
- No. 1581, Adam Nunez, \$20.00, inspector and collector at Ostrica, March, 1917.
- No. 1582, F. Adolph, \$50.00, inspector and collector at Olga, March, 1917.
- No. 1583, C. Henritzy, \$30.00, secretary's salary, March, 1917.
- No. 1584, P. Edgecombe, \$60.00, inspector's salary, March, 1917.

No. 1587,	F. Adolph & Bros., commissioner, \$10.00, paid labor working at Olga, La.
No. 1608,	S. M. Fucich, president, \$12.50, attending meeting and mileage on April 2, 1917, and special meeting on April 16, 1917.
No. 1609,	Adam Nunez, commissioner, \$7.50, attending meeting and mileage, April 2, 1917.
No. 1610,	William Taloney, commissioner, \$11.00, attending meeting and mileage, April 2, 1917, and special meeting April 16, 1917.
No. 1611,	William Lauderbough, \$6.50, meeting and mileage April 2, 1915.
No. 1612,	Frank Adolph, \$11.00, attending meeting and mileage, April 2, 1915, and special meeting April 16, 1917.
No. 1613,	P. Edgecombe, \$120.00, inspector's salary, April and May, 1917.
No. 1614,	C. Henritzy, \$60.00, secretary's salary, April and May, 1917.
No. 1615,	F. Adolph, commissioner, \$60.00, inspector and collector, Olga, La., April, 1917.
No. 1616,	Adam Nunez, \$20.00, inspector and collector, Ostrica, La., April and May, 1917.

Answer No. 6.

The Secretary, C. Henritzy, is engaged in the contracting business, but his business does not keep him from attending to the Levee Board official business in a competent manner.

Answer No. 7.

Repair work, June 30, 1915, to January 1, 1916.....	\$ 419.10
Repair work, January 1, 1916, to January 1, 1917.....	947.75
Repair work, January 1 to June 30, 1917.....	1,193.33

Total repair work, January 30, 1915, to June 30, 1917.....\$2,560.18

Answer No. 8.

Levee constructed June 30, 1915 to January 1, 1916.....	\$ 640.00
Levee constructed January 1, 1916, to January 1, 1917.....	60.00

Total levee constructed, June 30, 1915, to January 1, 1917....\$ 700.00

Thirty-two thousand feet was built for \$20.00 per 100 feet, and the \$60.00 worth of levee constructed in 1916 was done by inspector's forces.

Answer No. 9.

Bonded debt of Grand Prairie Levee Board, \$30,000.00; rate of interest, 6%.

Interest paid, June 30, 1915, to January 1, 1916.....	\$ 900.00
Interest paid, January 1, 1916, to January 1, 1917.....	1,802.00
Interest paid, January 1 to June 30, 1917.....	900.00

Total interest, June 30, 1915, to June 30, 1917.....\$3,602.00

Answer No. 10.

Only one small repair work contract was let by this Board for repair work, and was paid for by pit measurement, taken up and measured by the inspector, who supervised and approved

same. Check issued to contractor on City Bank & Trust Co. of New Orleans, signed by the President and Secretary. It was for \$1,937.20. One contract for levee construction was let by State Board of Engineers, and Grand Prairie Levee Board paid \$1,898.70 as their share. Same was issued on engineer estimate signed by President and Secretary on City Bank & Trust Co., New Orleans.

Answer No. 11.

Account kept in City Bank & Trust Co., will answer question fully.

Answer No. 12.

Have sold no bonds.

Office Board of State Engineers,
State of Louisiana.

New Orleans, La., Oct. 5, 1917.

Statement of Expenditures From the General Engineer Fund in the Grand Prairie Levee District, From June 30, 1915, to June 30, 1917.

(Prepared at Request of Mr. C. Henritzy, Secretary Grand Prairie Levee District.)

Name of Contract.	Date Final Certificate.	Earthwork.	Revetment.
Harris canal to Rapp.....	10/ 4/15	\$ 2,546.83	.....
Bayou Lamoque south.....	3/14/16	2,309.32	.....
Jurgens-Zettman-Rapp	3/18/16	.....	\$ 4,948.15
Marcus Waltzer section.....	5/ 4/16	1,825.20	.....
Harris canal section.....	5/ 4/16	1,277.64	.....
Olga	2/16/17	1,000.00	.....
Hacks bayou to Mount Zion church.....	3/28/17	4,425.50	7,444.08
Mount Zion church to Ostrica.....	3/28/17	4,367.09	8,475.39
Totals.....		\$17,751.58	\$20,867.62
			17,751.58
Grand total			\$38,619.20

Note, City Bank and Trust Co., New Orleans, March 19, 1917.

\$5,000.00, less discount 5%, 60 days.....	\$ 4,959.00
Renewed note, May 19, 30 days, 5%.....	4,936.80
Renewed note, August 14, 90 days, 5%.....	4,936.80
May 26, donation, Police Jury.....	100.00
July 23, Road Board.....	150.00

\$15,082.60

State Treasurer (to balance..... 64.57

Total.....\$15,147.17

Gave checks as follows:

No. 1—John W. Beck, levee construction.....	\$ 1,898.70
No. 2—M. Cullen, levee construction.....	1,937.20
No. 3—Adam Nunez, labor.....	154.05
No. 4—Thomas Brophy, repairs and material.....	40.00
No. 5—City Bank and Trust Co., note.....	5,000.00
No. 6—Mente & Co., repairs and material.....	27.08
No. 7—M. Cullen, levee construction.....	228.19
No. 8—Frank Adolph, repairs and material.....	134.15
No. 9—Adam Nunez, labor.....	144.80
No. 10—Nestor Store, repairs and material.....	57.70
No. 11—Robert Legier, account of pledge.....	10.00
No. 12—Steve Jurgerich, levee repairs.....	78.62
No. 13—Louisiana Cypress Lumber Co., lumber.....	436.68
Renewed note August 14, 1917.....	5,000.00
Total.....	\$15,147.17

To the Honorable Chairman and Members of the Board of State Affairs, within and for the State of Louisiana:

Gentlemen:

This is to apprise your honorable Board that I have checked up the books of the Grand Prairie Levee District, and find that the report filed with your honorable Board to be perfectly in harmony with the books kept by said Board.

The total amount of receipts July 1, 1915, to July 1, 1917, is \$15,147.17.

The disbursements for the above dates is \$15,147.17.

Respectfully submitted,

Z. B. BROUSSARD, Inspector.

RECEIPTS OF PLAQUEMINES PARISH EAST BANK LEVEE
BOARD FROM JUNE 30, 1915, TO JUNE 30, 1917.

1915.

Mill tax	\$ 225.60
Acreage tax	580.35
Interest on delinquent taxes.....	39.57—\$ 845.52

1916.

Mill tax	2,329.08
Acreage tax	6,113.38
Produce tax	16.77
Interest on delinquent taxes.....	101.26
June 1, 1916, V. Adema, President, warrant for emergency	2,000.00— 10,660.49

1917.

Mill tax	2,826.28
Acreage tax	\$,121.74
Interest on delinquent taxes.....	119.98— 12,068.00
Total.....	\$23,574.01

Disbursements, 1915.

Repairs and materials.....	\$ 99.75	
Labor	260.50	
Inspector's salary	300.00	
Secretary's salary	210.00	
President's traveling expenses.....	7.80	
President's per diem.....	20.00	
Commissioners' mileage	30.80	
Commissioners' per diem.....	80.00	
Printing and advertising.....	50.00	
Office expenses	62.00	
Assessors' commission	50.00	
Interest on bonds.....	3,975.00	
Sheriff's commission	16.97—	\$ 5,202.82

Disbursements, 1916.

Repairs and materials.....	\$ 236.00	
Labor	128.00	
Inspector's salary	150.00	
Secretary's salary	210.00	
President's traveling expenses.....	193.00	
President's per diem.....	20.00	
Commissioners' mileage	29.50	
Commissioners' per diem.....	80.00	
Printing and advertising.....	75.00	
Office expenses	68.88	
Interest on bonds.....	7,950.00	
Levee construction	1,725.00	
Sheriff's commission	313.69	
Extending levee and land tax.....	219.04	
Sheriff's commission	53.69—	11,481.80

Disbursements, 1917.

Repairs and materials.....	\$ 420.00	
Secretary's salary	100.00	
Commissioners' mileage	8.00	
Commissioners' per diem.....	20.00	
Printing and advertising.....	25.00	
Interest on bonds.....	3,975.00	
Sheriff's commission	438.41	
Payment of emergency loan.....	2,086.00	
Extending levee and land tax.....	219.15	
Sheriff's commission	59.12	
R. C. Favret, for taking testimony in lawsuit.....	12.00	
Sheriff's commission	42.31—	7,417.06

Total receipts \$24,101.68

**Itemized List of All Warrants Issued in Favor of Each Member of the
Levee Board From June 30, 1915, to June 30, 1917.**

Name.	Warrant No.	Amount.	Traveling Expenses.	Per Diem.
7/ 1/15—Warren Buckley	972	\$ 5.70	\$ 0.70	\$ 5.00
7/ 1/15—V. Adema	973	5.50	.50	5.00
7/ 1/15—Ant. Lafrance	974	5.00	.....	5.00
7/ 1/15—Chas. A. Benen.....	975	7.00	2.00	5.00
7/ 1/15—Z. N. Gravolet.....	976	5.20	.20	5.00
7/ 3/15—C. A. Benen.....	982	7.00	2.00	5.00
7/ 3/15—V. Adema	983	5.50	.50	5.00
7/ 1/15—Z. N. Gravolet.....	984	5.20	.20	5.00
7/ 3/15—W. Buckley	985	5.70	.70	5.00
7/ 3/15—Ant. Lafrance	986	5.00	.....	5.00
8/12/15—W. Buckley	993	5.70	.70	5.00
8/12/15—A. Lafrance	994	5.00	.....	5.00
8/12/15—C. A. Benen.....	995	7.00	2.00	5.00
8/12/15—V. Adema	996	5.50	.50	5.00
8/12/15—Z. N. Gravolet.....	997	5.20	.20	5.00
10/12/15—W. Buckley	999	10.70	5.70	5.00
10/18/15—A. Lafrance	1000	10.00	5.00	5.00
10/18/15—V. Adema	1	10.50	5.50	5.00
10/18/15—C. A. Benen.....	2	12.00	7.00	5.00
10/18/15—Z. N. Gravolet.....	3	10.20	5.20	5.00
1/ 1/16—V. Adema	13	11.00	1.00	10.00
1/ 1/16—C. A. Benen.....	14	14.00	4.00	10.00
1/ 1/16—A. Lafrance	15	10.00	.....	10.00
1/ 1/16—Z. N. Gravolet.....	16	15.40	5.40	10.00
2/ 5/16—C. A. Benen.....	24	7.00	2.00	5.00
2/ 5/16—V. Adema	25	5.50	.50	5.00
2/ 5/16—A. Lafrance	26	5.00	.....	5.00
2/ 5/16—Z. N. Gravolet.....	27	5.20	.20	5.00
4/ 1/16—A. Lafrance	28	5.00	.....	5.00
4/ 1/16—Z. N. Gravolet.....	29	5.20	.20	5.00
4/ 1/16—V. Adema	30	5.50	.50	5.00
5/ 8/16—V. Adema	32	10.50	5.50	5.00
5/ 8/16—Z. N. Gravolet.....	33	10.20	5.20	5.00
5/ 8/16—A. Lafrance	34	5.00	.....	5.00
5/ 8/16—C. A. Benen.....	35	12.00	7.00	5.00
5/ 8/16—Z. N. Gravolet.....	36	5.00	5.00	.....
6/ 1/16—V. Adema	46	53.90	53.90	.....
7/ 1/16—V. Adema	52	54.10	54.10	.....
8/ 1/16—V. Adema	63	61.35	61.35	.....
8/ 1/16—V. Adema	64	16.65	16.65	.....
2/17/17—C. A. Benen.....	69	14.00	4.00	10.00
2/17/17—Isidore Cosse	70	14.00	4.00	10.00
5/14/17—C. A. Benen.....	83	55.94	*	.....
5/14/17—Isidore Cosse	84	55.94	*	.....

*For labor and lumber.

3. H. C. Gravolet, Secretary, \$25.00 per month.
4. All expenses are included in list of disbursements.
5. List attached.
6. Secretary engaged in mercantile business. Devotes sufficient time to fulfill his duty.
7. See disbursements.
8. No new levee work constructed.
9. \$135,000.00 at 5% ; \$20,000 at 6%. Interest paid yearly, \$7,950.00.
10. Board of State Engineers. Warrants signed by the President and the Secretary. No contracts were let for levee work and an extension contract reletted at the same price.
11. No other.
- 12-13. Borrowed \$2,000.00 from the Whitney Central Trust & Savings Bank on May 20, 1916, at 6% interest per annum. Funds used for repair work. Proceeds were deposited in the State Treasury.
14. No.

Question Number One.

TOTAL RECEIPTS OF THE RED RIVER, ATCHAFALAYA AND
BAYOU BOEUF LEVEE BOARD FOR THE PERIOD FROM
JUNE 30, 1916, TO JUNE 30, 1917.

Period Ending June 30, 1916.

Ad valorem tax.....	\$ 95,955.70
Acreage tax	35,143.86
Interest on delinquent taxes.....	558.33
Redemption of property.....	47.83
Sale of land.....	613.20
Sale of bonds.....	518,525.27—\$650,844.19

Period Ending June 30, 1917.

Ad valorem tax.....	\$106,334.26
Acreage tax	51,918.13
Interest on delinquent taxes.....	692.76
Redemption of property.....	41.84
Sale of lumber.....	99.96
Return of over-payment.....	101.00— 159,187.95
Total.....	\$810,032.14

Question No. 2.

DETAILED STATEMENT OF DISBURSEMENTS FOR THE TWO-YEAR PERIOD ENDING JUNE 30, 1917.

June 30, 1915, to June 30, 1916.

Levee construction	\$116,785.96
Repairs	177.60
Labor	441.30
Inspectors' salary	2,890.66
Secretary's salary	720.00
President's mileage	48.65
President's per diem	66.00
Commissioners' mileage	22.70
Printing and advertising	72.10
Office expenses	198.61
Assessor's commission	1,994.47
Interest on bonds	31,250.00
High water expenses	8,123.10
Bond expense	613.14
Expense of Furlow suit	32.35
Bank protection	6,927.61—\$164,114.25

June 30, 1916, to June 30, 1917.

Levee construction	\$166,941.58
Repairs	1,297.15
Labor	667.40
Inspectors' salary	3,121.66
Secretary's salary	720.00
President's mileage	71.30
President's per diem	198.60
Commissioners' mileage	207.55
Printing and advertising	656.41
Office expenses	32.36
Assessor's commission	10,715.86
Interest on bonds	43,750.00
High water expense	55,300.61
Bond expense	450.90
Expenses of Secretary to Waterways Convention	142.00
Refund taxes	654.51—\$273,486.99

Total disbursements from June 30, 1916, to June 30, 1917. . . \$437,601.24

Question Number Three.

Statement Showing Names of the Officers and Employes of Said Levee District, Amount of Salary Paid Each, and a Statement of His Duties.

E. G. Richard, President, no salary.
W. C. Hudson, Commissioner, no salary.
Dr. T. J. Perkins, Commissioner, No salary.
J. B. Brunson, Commissioner, no salary.

NOTE.—The Commissioners listed receive no salary, but in lieu thereof are paid \$4.00 per day when actually employed on business for the district, and 5 cents per mile for each mile traveled by them when attending to levee business. A full statement of the amount paid them per diem and for mileage appears on page — of this report.

REGULAR INSPECTORS.

A. G. Hudson, Inspector for Rapides Parish, salary \$50.00 per month; P. O. Couvillion, Inspector for Avoyelles Parish, salary \$75.00 per month; Lud Darnell, Inspector for St. Landry Parish, salary \$75.00 per month; Dr. E. de Nux, Assistant Inspector for Rapides Parish, salary \$25.00 per month; R. H. McGimsey, Secretary, salary \$60.00 per month.

In addition to the regular inspectors, the following parties were employed by the Board as inspectors for special work being constructed for the Board at various times during the period covered by this report: F. M. Griffin, Special Inspector, salary \$40.00 per month; W. J. Bentley, Special Inspector, salary \$40.00 per month; C. Leigh, Special Inspector, salary \$40.00 per month; F. M. Morgan, Special Inspector, salary \$40.00 per month. At present there are no special inspectors employed by this Levee District.

DUTIES OF THE OFFICERS EMPLOYED.

The duties of the President of this Board are to be present at all meetings of the said Board. To approve and sign all warrants and contracts, and to see that the Secretary and the various Inspectors perform their duties in a proper manner.

The duties of the Commissioners of this Board are as follows: To superintend the construction and repair of all levees and canals in their respective parishes; to instruct the Inspectors as to their various duties, and to see that they properly perform those duties. To attend all Board meetings, let contracts, advertise for bids for the same, and to generally superintend the construction, repairs and maintenance of the entire levee system; to levee annual taxes and special assessments, and to supervise and manage high-water fights, and generally to perform the duties usually required of members of public boards.

The duties of the Secretary are as follows: To attend all Board meetings and write up the minutes for same. To keep all records and books of said Board in proper condition. To make all reports required by law. To draw and sign warrants for the payment of all bills of the said district, after the same have been approved by the President of the Board. To answer all corre-

spondence and inquiries which come to said Board. To furnish a room for the use of said Secretary, and in which to keep all records of the said Board, and to do generally all things which are usually required of secretaries of public boards.

The duties of the Regular Inspectors are as follows: To ride over the levees and canals in their respective parishes, and to see that the same are kept in good repair; to report all suspicious looking places in the said levees to the Commissioner of the Inspector's parish, and, with the approval of the Commissioner having jurisdiction over the territory which he inspects, to employ men and teams to keep the levee clear and to repair any weak places in same. To continually remain on the levees during periods of extreme high water, and to employ guards to guard the same when necessary.

The duties of the Special Inspectors are as follows: To be present at all times when the levees are being constructed or enlarged; to see that the contractor does his work in accordance with the specification. The Special Inspectors are necessary on large contracts for the reason that the Regular Inspectors have the whole system in their respective parishes to look after and cannot be present at all times at the point where the levee is being constructed.

Question Number Four.

STATEMENT OF ALL EXPENSES INCURRED BY THE BOARD DURING THE PERIOD COVERED BY THIS REPORT.

General Expenses.

Secretary's salary	\$ 1,440.00
Inspector's salary	6,252.20
President and Commissioners' per diem and mileage	959.80
Interest on bonds	75,000.00
Assessor's commission	12,700.27
Total general expenses	\$96,352.27

Note.—\$6,500.00 of the above amount was for commissions due the Assessor for the years prior to June 30, 1915.

Special Expenses.

Printing and advertising	\$ 728.51
Office expenses	230.97
High water expenses	63,753.71
Expense of bond issue	884.04
Expenses of Secretary to Waterways Convention	142.00
Expense of L. M. Furlow suit	32.35
Total special expenses	\$65,771.53

Question Number Five.

LIST OF WARRANTS ISSUED IN FAVOR OF EACH MEMBER OF
THE LEVEE BOARD DURING THE PERIOD FROM JUNE 30,
1915, TO JUNE 30, 1917.

W. C. Hudson.

August 1, 1915, labor payroll.....	\$ 17.25	
August 12, 1915, per diem and mileage.....	16.40	
September 23, 1915, per diem and mileage.....	16.40	
February 1, 1916, labor payroll.....	269.70	
March 15, 1916, high water payroll.....	84.82	
May 1, 1916, labor payroll.....	33.00	
July 1, 1916, per diem and mileage.....	32.00	
Total for fiscal year ending June 30, 1916.....	\$427.57—	\$ 427.57
November 15, 1916, mileage and per diem.....	\$ 44.85	
December 1, 1916, per diem and mileage.....	138.00	
February 19, 1917, per diem and mileage.....	35.20	
March 18, 1917, per diem and mileage.....	12.00	
April 17, 1917, per diem and mileage.....	12.80	
June 15, 1917, per diem and mileage.....	12.40	
June 27, 1917, paid C. Norstrom for repairs on levee be- low Alexandria	324.75	
Total for fiscal year ending June 30, 1917.....	\$622.00—	622.00
Grand total paid W. C. Hudson.....		\$1,049.57

E. G. Richard.

August 1, 1915, labor payroll.....	\$ 11.25	
August 12, 1915, per diem and mileage.....	35.50	
September 23, 1915, per diem and mileage.....	38.50	
September 25, 1915, per diem and mileage.....	7.50	
September 29, 1915, per diem and mileage.....	25.15	
October 1, 1915, per diem and mileage.....	8.00	
March 1, 1916, high water payroll.....	306.12	
March 23, 1916, per diem and mileage.....	128.00	
Total for fiscal year ending June 30, 1916.....	\$560.02—	\$ 560.02
July 1, 1916, per diem and mileage.....	\$ 44.00	
September 1, 1916, labor payroll.....	93.75	
November 1, 1916, labor payroll.....	19.75	
November 13, 1916, per diem and mileage.....	79.30	
December 12, 1916, per diem and mileage.....	40.50	
February 19, 1917, per diem and mileage.....	56.90	
March 8, 1917, per diem and mileage.....	22.60	
April 17, 1917, per diem and mileage.....	26.60	
Total for fiscal year ending June 30, 1917.....	\$383.40—	383.40
Grand total paid E. G. Richard.....		\$ 943.42

T. J. Perkins.

August 12, 1915, per diem and mileage.....	\$ 19.30	
September 23, 1915, per diem and mileage.....	34.60	
March 23, 1916, per diem and mileage.....	112.00	
Total for fiscal year ending June 30, 1916.....	\$165.90—	\$ 165.90
July 1, 1916, per diem and mileage.....	\$ 36.00	
November 13, 1916, per diem and mileage.....	41.50	
December 12, 1916, per diem and mileage.....	15.30	
February 19, 1917, per diem and mileage.....	23.50	
Total for fiscal year ending June 30, 1917.....	\$116.30—	116.30
Grand total paid to T. J. Perkins.....		\$ 282.20

J. B. Brunson.

February 19, 1917, per diem and mileage.....	\$ 11.20	
March 8, 1917, per diem and mileage.....	11.20	
April 17, 1917, per diem and mileage.....	26.40	
June 15, 1917, per diem and mileage.....	27.20	
Total paid to J. B. Brunson.....	\$ 76.00—	\$ 76.00

**LIST OF ALL PER DIEM AND TRAVELING EXPENSE WARRANTS
FOR THE PERIOD COVERED BY THIS REPORT.**

W. C. Hudson.

August 12, 1915, per diem and mileage.....	\$ 16.40	
September 9, 1915, per diem and mileage.....	16.40	
July 1, 1916, per diem and mileage.....	32.00	
November 13, 1916, per diem and mileage.....	44.85	
December 1, 1916, per diem and mileage.....	138.00	
February 19, 1917, per diem and mileage.....	35.20	
March 18, 1917, per diem and mileage.....	12.00	
April 17, 1917, per diem and mileage.....	12.80	
June 15, 1917, per diem and mileage.....	12.40—	\$ 320.05

E. G. Richard.

August 12, 1915, per diem and mileage.....	\$ 35.50	
September 23, 1915, per diem and mileage.....	38.50	
September 25, 1915, per diem and mileage.....	7.50	
September 29, 1915, per diem and mileage.....	25.15	
October 1, 1915, per diem and mileage.....	8.00	
March 23, 1916, per diem and mileage.....	128.00	
July 1, 1916, per diem and mileage.....	44.00	
November 13, 1916, per diem and mileage.....	79.30	
December 12, 1916, per diem and mileage.....	40.50	
February 19, 1917, per diem and mileage.....	56.90	
March 8, 1917, per diem and mileage.....	22.60	
April 17, 1917, per diem and mileage.....	26.60—	512.55

T. J. Perkins.

August 12, 1915, per diem and mileage.....	\$ 19.30	
September 23, 1915, per diem and mileage.....	34.60	
March 23, 1916, per diem and mileage.....	112.00	
July 1, 1916, per diem and mileage.....	36.00	
November 13, 1916, per diem and mileage.....	41.50	
December 12, 1916, per diem and mileage.....	15.30	
March 19, 1917, per diem and mileage.....	23.50—	282.20

J. B. Brunson.

February 19, 1917, per diem and mileage.....	\$ 11.20	
March 8, 1917, per diem and mileage.....	11.20	
April 17, 1917, per diem and mileage.....	26.40	
June 15, 1917, per diem and mileage.....	27.20—	76.00
Grand total		\$1,190.80

Question Number 6.

STATEMENT OF THE VARIOUS SALARIED OFFICERS AND EMPLOYEES OF THIS BOARD ENGAGED IN OTHER OCCUPATIONS AND BUSINESS, THE CHARACTER OF SAME, AND THE AMOUNT OF TIME DEVOTED BY THE OFFICERS TO THE DUTIES OF THE BOARD.

The Secretary of this Board is a practicing attorney, domiciled at Alexandria, Louisiana. He devotes part of each day to the official business of this Board. Some days his official duties require all of his time, and on other days they do not.

The Inspector in St. Landry Parish devotes all of his time to his official duties.

The Inspector in Avoyelles Parish is engaged in farming, but devotes most of his time to his official duties, and especially during the period of high water.

The Inspectors for Rapides Parish devote so much of their time as is necessary for the proper inspection of the levee system, and the balance of their time to farming or other business.

Question Number Seven.

STATEMENT OF AMOUNT OF REPAIR WORK DONE ON THE LEVEE DURING EACH FISCAL YEAR.

Repairs for the fiscal year ending June 30, 1916.....	\$ 618.90
Repairs for the fiscal year ending June 30, 1917.....	1,964.55
Total.....	\$2,583.45

Question Number Eight.

STATEMENT OF AMOUNT OF NEW LEVEE AND OTHER WORK
CONSTRUCTED DURING EACH FISCAL YEAR AND THE
PRICE PAID FOR SAME, AND THE TOTAL AMOUNT PAID
OUT FOR THIS OBJECT DURING EACH FISCAL YEAR.

Fiscal Year Ending June 30, 1916.

Levee, Simmesport to Atkins Bayou, 39,900 yards, at 19c cubic yard.....	\$ 8,950.00
Levee, Alto to Crooked Bayou, 162,300 yards, at 9.30c cubic yard.....	14,893.90
Levee, White's Place to Wilson's Point, 104,700 yards, at 12c cubic yard.....	12,564.00
Levee, Atkin's Bayou south, 326,900 yards, at 19c cubic yard.....	61,111.00
Bank protection	6,927.61
Totals, 633,800 yards.....	\$104,446.51—\$104,446.51

Fiscal Year Ending June 30, 1917.

Levee, Simmesport to Atkins's Bayou, 115,700 yards, at 22½c cubic yard.....	\$ 26,032.50
Levee, Atkins's Bayou south, 19,486 yards, at 19c cubic yard.....	3,702.34
Levee, White's Place to Wilson's Point, 84,705 yards, at 12c cubic yard.....	10,164.10
Atkins' Bayou crevasse.....	53,876.40
Levee, Alto to Crooked Bayou, 242,425 yards, at 9.30c cubic yard.....	22,555.15
Levee, Mill Bayou to Simmesport Dike, 33,695 yards, at 31.66c cubic yard.....	11,656.77
Levee, Simmesport to Deer Range, 159,300 yards, at 11.25c cubic yard.....	17,921.45
Levee, Atkins's Bayou south, No. 2, 78,763 yards, at 27c cubic yard.....	21,828.32
Levee, Coco Point to "V" Levee, 19,400 yards, at 10.40c cubic yard.....	2,617.60
Alexandria levee, 70,518 yards, at 16.83c cubic yard	11,868.10
Totals, 825,792 yards.....	\$182,222.79—182,222.79

Totals for period covered by this report, 1,459,692 yards	\$286,669.30
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Question Number Nine.

STATEMENT OF AMOUNT OF BONDED DEBT, RATE OF INTEREST, AND AMOUNT PAID FOR INTEREST DURING EACH FISCAL YEAR.

Bonded indebtedness	\$1,000,000.00
Amount of interest paid fiscal year ending June 30, 1916	\$31,250.00
Amount of interest paid fiscal year ending June 30, 1917	43,750.00
Total amount of interest paid	\$75,000.00

Note.—One-half of the above bonds were issued in 1915-1916, and for the year 1917 and future years the yearly interest will be \$50,000.00 per year.

Question Number Ten.

Levee contracts are let by the Board of Commissioners for the district. Specifications for the same are usually drawn by the Board of State Engineers. The President of the Board of Commissioners of the Levee District, with the assistance of the Secretary, supervises, and the President of the Board approves the same.

The Secretary of the Board issues all warrants, and all warrants are signed by the President and the Secretary.

No contract has been let for levee work, or an extension to the said contract made at the same price without re-letting, to any private contractor.

Contracts for levee work let to the Board of Control for the State Penitentiary are sometimes extended at the same price without re-letting, as the law does not require that contracts made to the State Board of Control be advertised and let to the lowest bidder.

Question Number Eleven.

This Levee District has no other indebtedness than its outstanding bonds, except the current monthly expenses, which are paid on the last day of each month.

Question Number Twelve.

The following bonds have been issued within the past five years: \$250,000.00 in bonds issued September 10, 1915. Interest 5% per annum, payable semi-annually. Price received, \$250,310.00, on condition that the proceeds be deposited with the purchasers, the purchasers to pay 2% per annum interest on daily balances. Proceeds of this sale have been and are being used to construct new and enlarge old levees.

On November 10, 1916, this Board sold \$250,000.00 worth of bonds for \$262,000.00 on condition that the proceeds be deposited with the purchasers, the purchasers paying $1\frac{1}{2}\%$ interest on daily balances. Rate of interest on this issue was 5% per annum, payable semi-annually. The proceeds of this issue have been and are being used for the enlargement of the drainage canals which drain the levees and the land adjacent to the levees.

Question Number Thirteen.

The proceeds of the above two bond issues were deposited with the State Treasurer, but were withdrawn on the same day that the deposit was made and deposited in the Hibernia Bank & Trust Company of New Orleans, for the reason that they purchased the said bond on condition that the proceeds were to be deposited in their Bank at the rate of interest above stated.

Under provisions of Act No. 205 of 1912, Sec. 8.

Public boards are permitted to sell their bonds upon condition that the proceeds be deposited with the purchasing bank, and this Board took advantages of the provisions of this law for the reason that the amount offered for said bonds by said Bank under the deposit condition was considerably larger than bid from any other source.

Question Number Eighteen.

I do not believe that the consolidation of the contract work and financial affairs of all the levee boards into one small Board of Public Improvements, located at the capital, would be practical, nor do I believe there is any need for such a consolidation.

All the contract work, other than minor contracts for repairs, is at present as nearly consolidated as it could be if a new board were created for this purpose.

The Board of State Engineers, under the present system, draws the specifications for all levee contracts, and a member of the Board of State Engineers is present at all levee lettings, and advises the levee boards as to whether or not the price is excessive, and generally supervises the letting. The Board of Engineers is always in touch with the contract, supervises the inspection of the work, measures the work at stated periods and issues to the various levee boards certificates of the amount of work completed, which certificate is authority for the payment to the contractor. In the writer's opinion no other board could give any better service in supervising the contract work of the various levee boards than could the Board of State Engineers. The State Board of Engineers has been an organization for many years, is thoroughly familiar with the conditions existing in all

of the State Levee Districts, has the advantage of years of experience in handling levee contract matters, which it would take a new board years to acquire. Why create another board when the contract work of the various districts is, in effect, already consolidated and in efficient hands? The writer's suggestion would be that if there is not sufficient consolidation with reference to levee contracts under the present system, then give the Board of State Engineers more authority with reference to levee contracts.

I am opposed to the creation of a central board to handle the financial affairs of all the levee districts for many reasons.

In the first place, I don't believe it would be fair or democratic to create a central board for this purpose without giving each levee district a representative thereon. This would be out of the question, for the reason that you would have a Board composed of twenty or thirty members, and a board of this size would be very expensive and difficult to handle.

It should always be remembered in discussing this question that levee districts are created in a certain locality for the single purpose of protecting that locality or section from overflow. To illustrate, the Caddo Levee District was not created for the purpose of protecting the property in any other district in the State, and the inhabitants of the Caddo District have no interest in the protection of property situated in other sections of the State, other than that interest every good citizen has in his fellow man. The taxpayer in the Caddo District pays his levee tax solely for the purpose of keeping the water off of his Caddo District property, and he wants, and is entitled to have, men who are in his district and whose interests are in common with his own, to manage his financial affairs.

No central board could, as a body, appreciate the point of view, the desires or the needs of each levee district; there is no fixed rule which could measure the conditions and the needs of all the various districts. The conditions existing in the various districts are frequently very different, and in many instances the interests, from a standpoint of protection, are in direct conflict, and we should always hold in mind that protection is what each district is raising funds for. A central board would be forced, on many occasions, to supervise the finances of two districts with conflicting interests. In many instances, a member of a small central board would be a large property owner in one of these districts; it will be needless to suggest that it would not be fair to permit the fate of the district not represented to be decided by a small or large board on which it had no voice.

Some time in the future, when the *State* can supply ample funds to construct dykes of sufficient size to protect the property all over the State from overflow, a small central board in which is lodged the management of all levee affairs will probably be feasible, but that time is a long way off. For the present, and for many years to come, no central levee board can take the place of the district levee boards, and give efficient service, protection and general satisfaction. Every separate district has its own problem, financial and otherwise; to the man whose all is located behind his levee, this problem is vital. It is personal to him and his neighbors. The solution of his problem depends almost entirely upon raising sufficient funds with which to accomplish the work which the district board knows better than any central board will ever know, is necessary. The district boards, as they now exist, if properly regulated, and kept out of politics, will accomplish the purposes for which they were created, in a more satisfactory manner, and in a shorter time than any general or central board will ever do.

The writer has been in close touch with the levee affairs of this State for years, and is convinced that there is no need for a central levee board of any kind, and believes that, as a general rule, the levee districts of this State are, under the present system, administered as honestly, as economically and as efficiently as are any public boards anywhere, and there is no real need for any radical change.

In my opinion, the expense could not be materially reduced by consolidation. Local inspectors are necessary. The costs of assessing and collecting taxes would not be reduced. Most of the board members receive no salaries. The members of a central board would necessarily be paid good salaries, which amount would offset the saving from not having to pay mileage and per diem of the various members. The writer believes that the opinion of the Board of State Engineers with reference to the question would be very valuable, and for the reason that the members of the said Board have a thorough knowledge of the details of the work, the financial method, the needs, and the plans of the several levee districts of the State.

Respectfully submitted,

E. G. RICHARD,

President, Board of Commissioners Red River, Atchafalaya and Bayou Boeuf Levee District.

October 15, 1917.

RED RIVER, ATCHAFALAYA AND BAYOU BOEUF.

To the Honorable Chairman and Members of the Board of State Affairs, within and for the State of Louisiana:

Gentlemen—I submit herewith report on the Red River, Atchafalaya and Bayou Boeuf Levee Board, domiciled at Alexandria, La., comprising the Parishes of Rapides, Avoyelles and St. Landry.

Attached herewith you will find financial statement showing receipts and disbursements of said levee board, from July 1, 1915, to July 1, 1916, and from July 1, 1916, to July 1, 1917, which reflects the true financial conditions of said Board for the years mentioned.

The report filed with your honorable board did *not* give a detailed statement of receipts, nor was the statement of disbursements altogether correct, there being some omissions, and the additions of same were incorrect, hence it was necessary to compile new financial reports that would reflect correctly the conditions as shown by the books and records. This I did by carefully checking all items of receipts and disbursements.

I was unable to verify the balances on hand, as the present acting Secretary has only been in office since September, 1917, and could not, or did not, produce any monthly statements from State Auditor, showing balances according to his books. I called on the State Auditor to obtain the balances as shown by him to the credit of this Board on July 1, 1917, and by referring to the Supervisor of Public Accounts' records on quarterly statements made for quarter ending June 30, 1917, found from outstanding warrants the balance to be correct, except a difference of \$40.00, the Levee Board being \$40.00 short as shown by their books and my compilations. This \$40.00 I find to be in December, 1915, in balance as reported to the Supervisor, and the Supervisor advised that an error in the item of amount paid as assessors' commission, as shown on my statement of 1915-1916, as entered \$1,994.47, should be and was only \$1,954.47. The Supervisor of Public Accounts, as shown by his records, called the Secretary's attention to this difference. The correction was not made at the time, nor so far as I find has ever been made. The cash balance at the end of December 31, 1915, or rather overdraft, as shown by the Board's books, was \$21,188.30, the Secretary in carrying forward this overdraft to January, 1916, carried it forward as \$21,288.30, the supposition being that he made the correction in this way, without changing figures on the books, as requested by the Supervisor of Public Accounts.

If the item of assessors' commission shown on my 1915-1916 report of \$1,994.47, was \$1,954.47, our balances would then agree, but the \$1,994.47, as shown on my report, was taken from the books and I can not change the same.

The items shown on these reports are detailed so as to give a clear idea of receipts and expenditures. I examined the minutes and found them to be in harmony with the Board's actions. The answers to all queries are full and clear, and in accordance with the records. All contracts for levee work appeared to have been let in accordance with law, and all payments made on approved estimates of the Board of State Engineers. This Board sold two different issues of bonds of \$250,000.00 each, during the two years mentioned, and both sales were awarded to the Hibernia Bank and Trust Company of New Orleans, as shown by the minutes to be the best bid in both instances, and under the terms of the bids the proceeds were to be left with said bank with interest on daily balances until used. I verified the statement of balances on hand with said bank by checking the accounts as shown by the books, with statements from said bank, showing balances to the Board's credit June 30, 1917, and found the following:

Balance on hand to credit of Board (first issue)	\$ 69,458.22
Balance on hand to credit of Board (second issue) . .	268,690.57

Total credit June 30, 1917	\$338,148.89
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Checks are drawn against these balances at various times, in favor of the State Auditor, as needed for disbursement.

Much of the amount disbursed in 1916-1917 for high water expense was for work done in the spring of 1916, and before June 30, 1916, and certificates of indebtedness were issued in payment. These not being taken up until after June 30, 1916, they appear in that year's disbursements. The amount disbursed for assessors' commission for 1916-1917 is partly explained on page 6 of the Board's report. The report itself gives full information as to contracts made for levee constructions, and yardage price, which is in accordance with the minutes.

Respectfully submitted,

O. M. WRIGHT,
Chief Inspector.

RECEIPTS AND DISBURSEMENTS OF RED RIVER, ATCHAFALAYA AND BAYOU BOEUF LEVEE BOARD FROM JULY 1, 1915, TO JULY 1, 1916.

Receipts.

Balance on hand July 1, 1915.....	\$ 11,201.29
Received from ad valorem tax.....	95,855.71
Received from acreage tax.....	35,143.36
Received from interest (delinquents).....	558.33
Received from redemption of property.....	47.83
Received from sale of lands.....	613.20
Transferred from Hibernia B. & T. Co. (Bond act).....	85,900.00
Total.....	<u>\$229,419.72</u>

Disbursements.

Levee construction.....	\$116,785.96
Repairs on levee.....	177.60
Labor.....	441.30
Inspectors' salaries.....	2,890.66
Secretary's salary.....	720.00
Traveling expenses President (mileage).....	48.65
Per diem of President.....	66.00
Commissioners' mileage.....	22.70
Commissioners' per diem.....	64.00
Printing and advertising.....	72.10
Office expense.....	198.61
Assessors' commission.....	1,994.47
Interest on bonds.....	31,250.00
High water expense.....	8,123.10
Bond expense.....	613.14
Expense Furlow suit.....	32.35
Bank protection work.....	6,927.61
Balance cash on hand July 1, 1916.....	58,991.47
Total.....	<u>\$229,419.72</u>

RECEIPTS AND DISBURSEMENTS OF RED RIVER, ATCHAFALAYA AND BAYOU BOEUF LEVEE BOARD FROM JULY 1, 1916, TO JULY 1, 1917.

Receipts.

Balance on hand July 1, 1916.....	\$ 58,991.47
Received from ad valorem tax.....	106,334.35
Received from acreage tax.....	41,958.21
Received from interest (delinquents).....	582.78
Received from redemption of property.....	41.92
Received from sale of lumber.....	100.02
Refund on over-payment.....	101.00
Transferred from Hibernia B. & T. Co. (Bond account).....	102,000.00
Total.....	<u>\$310,119.75</u>

Disbursements.

Levee construction	\$166,941.58
Repairs on levees	1,297.15
Labor	667.40
Inspectors' salaries	3,121.66
Secretary's salary	720.00
Traveling expenses President (mileage)	71.30
Per diem of President	198.60
Commissioners' mileage	207.55
Commissioners' per diem	272.00
Printing and advertising	656.41
Office expenses	32.36
Assessors' commissions	10,715.86
Interest on bonds	42,750.00
High water expense	55,300.61
Bond expense	252.90
Expense Secretary to Waterway Convention	142.00
Taxes refunded	654.51
Balance on hand July 1, 1917	25,117.86
Total	\$310,119.75

Donaldsonville, La., February 25, 1918.

To the Honorable Board of State Affairs, Baton Rouge, La.:

Gentlemen—Referring to my report filed with you of date December 1, 1917, I beg leave to add the following addenda to the item of receipts:

The balance of cash on hand as shown by the books to be on deposit with the State Treasurer is the sum of \$9,216.16.

To this amount is to be added a balance cash on hand in the Whitney-Central Trust and Savings Bank of the sum of \$67,481.72. This balance was not added to the balance shown by the report for the reason that the same is the balance remaining in that bank from the proceeds of the bond issue of \$264,134.00, and is part of the sum referred to as the double receipt resulting from the bond sale. As the funds were needed checks were drawn against this account and deposited with the State Treasurer, thus causing the double receipt.

In the report is not included a balance with the State Treasurer in what is called the Lafourche Basin Levee District "Special Fund" of the sum of \$912.16. This balance is not included in the balance on hand with the State Treasurer for the reason that it is a separate fund, and the same already included in the report through the warrants drawn on the General Fund for the account of the Special Fund, or as referred to in the report the dredge Capt. V. M. This balance on hand July 1, 1917, was with the Treasurer and unspent on that date.

Yours respectfully,

C. C. WEBER,
Secretary.

STATEMENT OF THE LAFOURCHE BASIN LEVEE DISTRICT

FROM JULY 1, 1915, TO JULY 1, 1917.

Office Board of Commissioners of the
Lafourche Basin Levee District.
Donaldsonville, La., Dec. 1, 1917.

To the Honorable the Board of State Affairs, Baton Rouge, La.:

Gentlemen—In reply to your request for a statement from this office, I beg to submit the following, being your questions with the answers thereto by us, viz.:

1. Q. Please give us in detail the amount of total receipts by your Board from June 30, 1915, to June 30, 1917, and the source of each item, separating acreage taxes, ad valorem taxes, etc., and separate each year.

A. The receipts for the two fiscal years mentioned by year are as follows:

Quarter Ending September 30, 1915.

Mill taxes	\$ 3,046.92	
Acreage taxes	794.86	
Delinquent interest and redemption of property..	167.12	
Miscellaneous	23,850.65—	\$ 28,959.55

Quarter Ending December 30, 1915.

Mill taxes	\$ 8,124.32	
Acreage taxes	1,847.39	
Miscellaneous	204.60—	10,176.31

Quarter Ending March 31, 1916.

Mill taxes	\$127,893.06	
Acreage taxes	23,548.87	
Delinquent interest and redemption of property..	123.65	
Miscellaneous	115,880.69—	267,446.27

Quarter Ending June 30, 1916.

Mill taxes	\$ 8,336.87	
Acreage taxes	1,022.51	
Delinquent interest and redemption of property..	215.58	
Miscellaneous	23,543.74—	33,118.70

Quarter Ending September 30, 1916.

Mill taxes	\$ 2,897.77	
Acreage taxes	341.60	
Delinquent interest and redemption of property..	144.41	
Miscellaneous	3,516.05—	6,899.83

Quarter Ending December 31, 1916.

Mill taxes	\$ 29,305.71	
Acreage taxes	9,802.77	
Delinquent interest and redemption of property..	39.15	
Miscellaneous	757.62—	39,905.25

Quarter Ending March 31, 1917.

Mill taxes	\$107,063.77	
Acreage taxes	15,444.76	
Delinquent interest and redemption of property..	79.02	
Miscellaneous	415,519.88—	538,107.43

Quarter Ending June 30, 1917.

Mill taxes	\$ 9,526.42	
Acreage taxes	1,355.28	
Delinquent interest and redemption of property..	335.10	
Miscellaneous	60,095.18—	71,311.98
Total		\$994,825.32

Recapitulation.

Mill taxes	\$ 286,194.84
Acreage taxes	54,158.04
Delinquent interest and redemption of property.....	1,104.03
Miscellaneous, which is principally made up of loans, sale of bonds, the proceeds of which were first deposited with the Treasurer, and then deposited with bank, and as needed withdrawn from bank and deposited with Treasurer, thus creating a double receipt.....	643,368.41
Balance with Treasurer on June 30, 1915.....	22,056.96

Total receipts and balance for two years.....	\$ 1,016,882.28
Disbursements for two years.....	1,007,593.12

Balance cash on hand July 1, 1917.....	\$ 9,289.16
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2. Q. Give detailed statement of disbursements, grouped so as to reflect the total expenditures of the Board.

A. The following shows the disbursements of this Board for the fiscal years from June 30, 1915, to June 30, 1917, as shown by the books of this Board, viz.:

Levee construction, levee maintenance and repair, maintenance and construction by the levee machine "La-fourche," which latter is operated entirely by the Board	\$ 282,554.93
High water expenses.....	56,645.50
Secretary, Assistant Secretary and General Inspector (the office of Secretary and General Inspector under the previous Board was held by one man; under the present regime the office of General Inspector is coupled with that of Assistant Secretary and held by one person) salaries	6,537.50
Commissioners' mileage (which includes all of their railroad transportation and other expenses while attending to business of the Board).....	2,965.51
Commissioners' per diem.....	5,970.00
Printing, publishing, advertising, etc.....	696.95
Office rent	705.00
Office expenses, including purchase of adding machine and other supplies and equipment required for the office....	1,953.47

Assessors' commissions	7,295.93	
Interest on bonds and notes	67,219.48	
Miscellaneous, which includes proceeds of bond sale in February, 1917, first deposited with State Treasurer, then transferred to bank, thus making it a disbursement	\$264,134.00	
Payment of debentures, notes and loans made by previous Board, and paid by this Board	\$388,000.00	
Less warrants paid by banks direct, and they paid by separate warrant, included above	103,498.20—	284,500.80
Other miscellaneous, which includes the operation of the dredge Capt. V. M. in Bayou Lafourche; interest on loans and debentures, transfers to banks to cover overdrafts, and other disbursements not above included	26,424.05—	575,048.85
Total disbursements for two years	\$1,007,593.12	

Note.—In the miscellaneous disbursements, while it appears that the disbursements are exceedingly large, this is purely a matter of book-keeping, because when bonds are sold they must be deposited, under the law, with the State Treasurer. The banks buying the bonds coupling their bid with the condition that the funds be deposited with them, a warrant is drawn for the amount thereof in favor of the bank, and deposited to the credit of the Board with it. Then as the funds are needed for the purpose of the expenses of the Board, a check is drawn against the bank, and this check again deposited with the State Treasurer, thus creating a double receipt.

3. Q. Give statement of salary, showing names of all officers and employes, amount of salary paid each, and a short statement of his duties.

A. The salary account of this Board, exclusive of the operators of dredges, which forms no part of the expenses of the Board, but is charged to levee construction and repairs, and those of a few inspectors placed on the levees during high water, consist only of the Secretary and the Assistant Secretary and General Inspector of levees for the district.

Prior to January 1, 1917, the office of Secretary and General Inspector was combined into one office, for which a salary of \$150.00 a month was paid. The Assistant Secretary received a salary then of \$125.00 per month.

The incumbents of those offices from June 30, 1915, to January 15, 1917, were H. A. Himel, St. James P. O., Secretary and General Inspector; John F. Truxillo, Assistant Secretary.

The present incumbents are C. C. Weber, Secretary, whose compensation is \$125.00 per month. The Assistant Secretary and

General Inspector is Edgard Aucoin, whose salary is \$150.00 per month.

The duties of the Secretary are to handle all matters pertaining to the receipts and disbursements, keeping all books and records of the office, issuing and signing all warrants, attending all meetings of the Board, writing all minutes, and generally to attend to all matters connected with the running of the office of the Board.

The duties of the Assistant Secretary and General Inspector are to assist the Secretary in the keeping of the books, and when not in the office to make constant inspections of the levees in order that the Board and the Board of State Engineers will be posted on the actual conditions of the levees of the district.

4. Give statement of all expenses, either general or special, incurred by the Board during the period above mentioned.

A. The answer to this question is contained in the answer to your inquiry No. 2.

5. Please attach an itemized list of all warrants issued during each fiscal year herein mentioned in favor of each member of the Levee Board, giving date and amount, and explain fully for what purpose the warrant was issued in favor of the member of the Board. Also make a separate list of their per diem traveling expense warrants.

A. The following is a complete list showing each warrant issued to the various members of the Board, with the amounts of their mileage and per diem:

A. Champagne,
Member from St. John Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, for maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
July 3, 1915.....	\$ 61.83	\$ 18.00	\$ 8.83	\$ 35.00
August 9, 1915.....	128.86	74.60	9.26	45.00
September 3, 1915.....	527.23	448.77	8.46	70.00
October 11, 1915.....	211.94	143.03	8.91	60.00
November 11, 1915.....	192.49	107.00	20.49	65.00
December 6, 1915.....	83.50	52.00	6.50	25.00
January 3, 1916.....	384.27	282.30	13.97	40.00
February 7, 1916.....	510.63	429.09	21.54	60.00
March 6, 1916.....	2,523.07	2,324.45	62.62	135.00
March 6, 1916.....	64.37	.....	.....	.....
April 7, 1916.....	87.50	.....	.....	.....
April 7, 1916.....	1,551.48	1,393.00	48.48	110.00
May 8, 1916.....	72.15	36.50	10.35	25.00
June 5, 1916.....	21.24	.....	6.24	15.00
July 7, 1916.....	133.98	94.00	9.98	30.00
August 7, 1916.....	307.52	248.25	16.77	45.00
September 6, 1916.....	252.10	203.80	8.30	40.00
October 9, 1916.....	660.65	619.70	10.65	30.00
November 6, 1916.....	426.20	377.25	8.95	40.00
December 4, 1916.....	215.17	186.40	8.77	20.00
January 25, 1917.....	196.26	176.50	4.76	15.00
February 9, 1917.....	.....	.....	8.00	10.00

George Lorio,
Member from St. Charles Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, for maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
July 8, 1915.....	\$ 127.79	\$ 52.25	\$ 20.54	\$ 55.00
August 9, 1915.....	331.08	262.25	23.83	45.00
September 3, 1915.....	85.69	35.35	15.34	35.00
February 7, 1916.....	515.01	317.32	62.69	135.00
March 6, 1916.....	1,996.76	1,784.65	82.11	130.00
March 6, 1916.....	43.50	43.50	.....	.....
April 7, 1916.....	45.00	45.00	.....	.....
April 7, 1916.....	1,116.38	997.05	43.93	75.00
May 8, 1916.....	125.17	76.05	14.12	35.00
July 7, 1916.....	97.84	54.50	13.34	30.00
August 7, 1916.....	370.14	311.96	18.18	40.00
September 6, 1916.....	204.44	143.20	21.24	40.00
October 9, 1916.....	184.09	138.17	15.92	20.00
November 6, 1916.....	67.98	67.98	.....	.....
December 4, 1916.....	97.97	23.32	24.65	50.00
January 25, 1917.....	81.37	25.15	16.22	40.00
February 9, 1917.....	263.16	223.60	14.56	25.00

Clerville Himel,

Member from St. James Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
July 8, 1915.....	\$ 103.83	.....	\$ 63.83	\$ 40.00
August 9, 1915.....	298.53	\$ 298.53	.....	.....
September 3, 1915.....	54.17	.....	19.17	35.00
February 7, 1916.....	55.63	.....	20.63	35.00
March 6, 1916.....	1,450.37	1,358.85	6.52	85.00
March 6, 1916.....	67.50	.....	.....	.....
March 6, 1916.....	105.00	.....	.....	.....
April 7, 1916.....	798.20	798.20	.....	.....
April 7, 1916.....	66.00	66.00	.....	.....
May 8, 1916.....	52.36	.....	12.34	40.00
August 7, 1916.....	234.76	186.97	17.79	30.00
September 6, 1916.....	17.04	.....	7.04	10.00
October 9, 1916.....	22.04	.....	7.04	15.00
December 4, 1916.....	127.83	82.75	15.08	30.00
February 9, 1917.....	15.00	.....	5.00	10.00

F. B. Lemann,

Member from Ascension Parish.

August 9, 1915.....	\$ 10.00	.....	.....	\$ 10.00
November 11, 1915.....	43.27	.....	\$ 13.27	30.00
December 6, 1915.....	10.00	.....	.....	10.00
February 7, 1916.....	51.50	.....	1.50	50.00
March 6, 1916.....	63.09	\$ 0.47	17.62	45.00
April 7, 1916.....	24.85	.....	4.85	20.00
July 7, 1916.....	5.00	.....	.....	5.00
August 7, 1916.....	10.00	.....	.....	10.00
September 6, 1916.....	5.00	.....	.....	5.00
November 6, 1916.....	5.00	.....	.....	5.00
December 4, 1916.....	22.57	.....	7.57	15.00
January 25, 1917.....	5.00	.....	.....	5.00
February 9, 1917.....	5.00	.....	.....	5.00

J. F. Thaggard,

Member Representing the Railroads.

March 6, 1916.....	\$ 82.00	\$ 82.00	.....	.....
March 6, 1916.....	60.00	.....	.....	\$ 60.00
April 7, 1916.....	231.00	126.00	.....	105.00

J. F. Wigginton,

Member from Lafourche Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
July 8, 1915.....	\$ 64.00	\$ 50.00	\$ 4.00	\$ 10.00
March 1, 1916.....	*100.00	.....	.....	.....
March 6, 1916.....	11.52	11.52	.....	.....
April 7, 1916.....	92.13	92.13	.....	.....
August 7, 1916.....	266.00	.....	\$1.00	175.00
September 6, 1916.....	29.80	.....	14.80	15.00
December 4, 1916.....	37.95	.....	17.95	20.00
January 25, 1917.....	28.00	.....	8.00	20.00
February 9, 1917.....	7.25	.....	7.25	.....

*Expenses to Washington, D. C., to confer with War Department.

R. C. Martin, Jr.

Member from Assumption Parish.

July 8, 1915.....	\$ 17.87	.....	\$ 7.87	\$ 10.00
August 9, 1915.....	41.78	.....	6.78	35.00
September 3, 1915.....	23.42	.....	8.42	15.00
November 11, 1915.....	72.47	.....	27.47	45.00
January 3, 1916.....	40.02	.....	10.02	30.00
February 7, 1916.....	28.32	.....	8.32	20.00
March 6, 1916.....	53.05	.....	18.05	35.00
April 7, 1916.....	21.94	.....	6.94	15.00
May 8, 1916.....	29.74	.....	9.74	20.00
June 5, 1916.....	17.55	.....	2.55	15.00
August 7, 1916.....	47.37	.....	12.67	35.00
September 6, 1916.....	17.47	.....	7.47	10.00
October 9, 1916.....	41.10	.....	11.10	30.00
November 8, 1916.....	23.71	.....	8.71	15.00
December 4, 1916.....	6.60	.....	1.60	5.00
January 25, 1917.....	14.95	.....	4.95	10.00
February 9, 1917.....	16.84	.....	6.84	10.00

C. Viering,
Member from Jefferson Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, for maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
August 9, 1915.....	\$ 293.58	\$ 271.25	\$ 6.28	\$ 15.00
September 3, 1915.....	95.56	66.00	7.78	20.00
November 3, 1915.....	171.38	124.50	6.89	40.00
December 6, 1915.....	1,001.26	955.94	5.32	40.00
January 3, 1916.....	1,547.86	1,484.16	13.97	40.00
February 7, 1916.....	233.18	184.81	8.15	30.00
March 6, 1916.....	1,503.88	1,503.88	.....	.....
March 6, 1916.....	375.79	284.47	16.32	75.00
April 7, 1916.....	1,636.92	1,636.92	.....	.....
May 8, 1916.....	75.97	58.79	2.18	15.00
June 5, 1916.....	15.20	.....	.20	15.00
July 7, 1916.....	5.00	.....	.....	5.00
August 7, 1916.....	154.28	108.50	10.78	35.00
September 6, 1916.....	121.69	99.25	2.44	20.00
October 9, 1916.....	48.30	33.00	.30	15.00
November 6, 1916.....	159.47	107.50	11.97	40.00
December 4, 1916.....	538.78	518.41	5.37	15.00
January 25, 1917.....	1,028.68	963.01	15.67	50.00
January 25, 1917.....	53.75	53.75	.....	.....
February 9, 1917.....	8.95	.....	3.95	5.00

R. E. Perez,
Member from Plaquemines Parish.

July 8, 1915.....	\$ 28.80	.....	\$ 8.80	\$ 20.00
August 9, 1915.....	53.60	.....	23.60	30.00
September 3, 1915.....	81.85	\$ 48.00	8.85	25.00
October 11, 1915.....	445.55	423.00	7.55	15.00
November 11, 1915.....	86.30	.....	26.30	60.00
December 6, 1915.....	2.70	2.70	.....	.....
December 6, 1915.....	85.10	.....	25.10	60.00
January 3, 1916.....	1,033.55	937.50	26.05	70.00
February 7, 1916.....	1,198.08	1,099.98	33.10	65.00
March 6, 1916.....	1,843.42	1,718.22	35.20	90.00
April 7, 1916.....	1,136.85	1,053.10	23.75	60.00
May 8, 1916.....	45.75	.....	10.75	35.00
June 5, 1916.....	26.05	.....	6.05	20.00
July 7, 1916.....	39.75	.....	9.75	30.00
August 7, 1916.....	532.05	487.95	19.10	25.00
September 6, 1916.....	39.65	.....	9.65	30.00
October 9, 1916.....	344.70	317.75	6.95	20.00
November 6, 1916.....	463.05	406.70	21.35	35.00
December 4, 1916.....	499.08	466.58	7.50	25.00
January 25, 1917.....	548.25	482.90	30.35	35.00
February 4, 1917.....	593.10	541.60	31.50	20.00
March 6, 1917.....	550.25	480.25	30.00	40.00
April 4, 1917.....	960.81	904.76	21.05	35.00
May 7, 1917.....	1,367.09	1,275.04	37.05	55.00
June 6, 1917.....	228.20	857.80	30.40	40.00

T. B. Sellers,

Member from St. Charles Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, and maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
February 9, 1917.....	\$ 55.58	.....	\$ 20.58	\$ 35.00
April 4, 1917.....	89.77	.....	30.77	50.00
May 7, 1917.....	94.31	.....	39.31	55.00
May 7, 1917.....	1,033.00	\$1,033.00	.....	.....
May 7, 1917.....	77.27	77.27	.....	.....
May 7, 1917.....	48.00	48.00	.....	.....
July 6, 1917.....	373.81	319.40	24.41	30.00

Eugene Dumez,

Member from St. John Parish.

February 7, 1917.....	\$ 126.21	\$ 40.00	\$ 26.21	\$ 60.00
March 6, 1917.....	900.18	\$17.71	27.47	55.00
April 4, 1917.....	128.01	.....	43.01	85.00
April 4, 1917.....	2,059.04	2,059.04	.....	.....
May 7, 1917.....	1,431.00	1,431.00	.....	.....
May 7, 1917.....	1,008.25	1,008.25	.....	.....
May 7, 1917.....	91.52	.....	21.52	70.00
May 7, 1917.....	38.50	38.50	.....	.....
June 6, 1917.....	1,233.88	1,233.88	.....	.....
June 6, 1917.....	55.53	.....	14.03	35.00

J. E. Weldon,

Member from St. James Parish.

February 9, 1917.....	\$ 79.92	.....	\$ 29.92	\$ 55.00
March 6, 1917.....	82.72	.....	37.77	45.00
April 4, 1917.....	106.51	.....	56.51	50.00
May 7, 1917.....	938.90	\$ 805.32	73.58	60.00
June 6, 1917.....	590.02	498.50	36.52	55.00

F. H. Allen,

Member from Ascension Parish.

February 9, 1917.....	\$ 21.57	.....	\$ 6.57	\$ 15.00
April 4, 1917.....	326.95	\$ 245.95	16.00	65.00
May 7, 1917.....	626.20	585.20	11.00	30.00
June 6, 1917.....	433.75	412.75	1.00	20.00

Joseph Schrieber.

Member from Assumption Parish.

Date.	Amount of Warrant.	Amounts paid for labor by him, for levee repairs, maintenance and high water expense.	Commissioners' mileage.	Commissioners' per diem.
June 6, 1917.....	\$ 6.50		\$ 1.50	\$ 5.00

A. DeLamotte,

Member from Assumption Parish.

April 4, 1917.....	\$ 36.85		\$ 13.65	\$ 25.00
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W. D. Beraud,

Member from Lafourche Parish.

February 1, 1917.....	\$ 91.70		\$ 41.70	\$ 50.00
March 6, 1917.....	75.05		30.00	45.00
April 4, 1917.....	40.25	.....	20.25	20.00
May 7, 1917.....	73.90	.....	33.90	40.00
June 6, 1917.....	48.45	.....	23.45	25.00

W. T. Quinn,

Member for the Railroads.

February 9, 1917.....	\$ 32.72	.....	\$ 7.72	\$25.00
March 6, 1917.....	32.33	.....	7.33	25.00
April 4, 1917.....	53.85	.....	8.85	45.00
May 7, 1917.....	70.30	.....	10.30	60.00
June 6, 1917.....	90.75	.....	15.75	75.00

Louis Guidry,

Member from Jefferson Parish.

February 9, 1917.....	\$ 255.61	\$ 192.26	\$ 23.35	\$ 40.00
March 6, 1917.....	554.00	478.60	20.50	55.00
April 4, 1917.....	1,360.06	1,240.75	29.31	90.00
May 7, 1917.....	1,955.99	1,819.35	26.64	110.00
June 6, 1917.....	978.85	918.50	15.35	45.00

STATEMENT A.

Earthwork Constructed in the Lafourche Levee District During the Period From May 1, 1915, to May 1, 1916.

Levee and Character of Work.	Unit Price in Cents.	Quantities In Contract.	Quantities Built in Above Period.	Amount Earned.	Percentage Built in Above Period.
Sims, enlargement	59.00	4,790	4,790	\$ 2,826.10	100%
Armant to Magnolia, new and enlargement	9.40	167,372	167,372	15,732.97	100%
Whitney, enlargement	8.98	150,173	30,200	2,711.96	20%
Jack Strange, enlargement	8.98	84,903	50,600	4,543.88	60%
Jesuit Bend, new	17.23	101,493	101,493	17,487.24	100%
St. Rosalie, enlargement	18.00	5,841	58.41	1,051.38	100%
West Pointe a la Hache, new	17.23	6,817	6,817	1,174.57	100%
Totals		521,389	367,113	\$45,528.10	.....

Built by the Board's Levee Machine.

Minnie to New Hope, enlargem't.	6.43	68,357	68,357	\$ 4,394.91	100%
Fortier to Willswood, new and enlargement	12.74	164,045	164,045	20,890.98	100%
Happy Point, new	9.10+	52,390	52,390	4,770.03	100%
Lower Myrtle Grove, new	9.10+	44,607	44,607	4,061.77	100%
Wood Park, new	9.10+	20,795	20,795	1,894.88	100%
Totals		350,194	350,194	\$36,012.57	.....

Wooden Revetments.

Note.—During the above period, in restoring to the extraordinary damage done to the levees in Plaquemines Parish by the hurricane of September, 1915, there were constructed wooden revetments to the extent of \$60,000 and restoration of wave wash to the extent of about \$10,000—to the best of my recollection. This work was done by the hired forces under the direction of the Levee Board Commissioner, and I have no record in detail as to the exact lengths or costs.

STATEMENT B.

**Earthwork Constructed in the Lafourche Levee District During the
Period From May 1, 1916, to May 1, 1917.**

Levee and Character of Work.	Unit Price in Cents.	Quantities In Contract (Cubic Yds.).	Quantities Built in Above Period.	Amount Earned.	Percentage Built in Above Period.
Rich Bend, new.....	21.44	283,151	None.	None.	.....
Whitney, enlargement	8.98	150,173	119,973	\$10,773.57	80%
Jack Strange, enlargement.....	8.98	84,903	34,303	3,080.41	40%
Stevenson to Jack Strange, en- largement	16.00	78,035	78,035	12,485.60	100%
Totals.....		596,262	232,311	\$26,339.58	.....

Built by Board's Levee Machine.

St. Joseph to Armant, new and enlargement	9.90	417,332	417,332	\$32,964.07	100%
Star Store, new.....	12.05	44,574	44,574	5,373.03	100%
Totals.....		461,906	461,906	\$38,337.10	.....

Wooden Revetments.

Sims, temporary revetment.....	70.00	*1,264.5	.....	\$ 885.15	.....
Stevenson to Jack Strange, 2" standard revetment		*3,000.0	.....	†	.....
Willow Grove, 2" standard re- vetment		*1,400.0	.....	†	.....
Bonnett Carre Point, 2" standard revetment		*2,480.0	.....	†	.....
Totals.....		*8,144.5	.....	†	.....

*Linear feet.

†Work done under direction of the Levee Commissioners; no record of cost in this office.

Bulkheads.
(By Contract.)

Levee and Character of Work.	Unit Price.	Quantities in Contract (Feet).	Amount Earned. Cost.
Sims, cypress, triple lap.....	\$ 6.47	1,335.7	\$ 8,641.58
Sims, creosoted pine.....	19.61 +	500.0	9,806.55
Gouldsboro, untreated pine.....	17.51 +	175.0	3,065.42
Gretna Cave, untreated pine.....	7.20	300.0	2,160.00
Totals.....		2,310.7	\$23,673.95

Other Work—Sims Levee.

Concrete revetment, 3,283.84 square yards, at \$1.15 square yard..	\$3,776.42
Earthwork and excavation by payroll account, 2,229 cubic yards	1,035.06
Removing broken concrete revetment.....	516.77
Removing pile driven revetment.....	600.00
Furnishing and placing porous tiles, 2,396 linear feet, at 10c foot	239.60
Miscellaneous extras	300.63
Total.....	\$6,468.48

6. Do salaried officers or employees engage in any other occupation or business enterprise, and, if so, give its character and state how much time they devote to official duty of the Board.

A. The Secretary of this Board is a lawyer, but devotes practically his entire time to the duties of this office. He is in personal attendance at the office of the Board every day from 9 a. m. to 5 p. m., unless called away. He keeps personally and records all matters and books for the Board, attends all meetings and records all minutes. Although a lawyer he is daily in the office of the Board as stated, and gives all matters his personal attention. The assistant secretary and general inspector has no other occupation than the one for this Board.

7. Give amount of all repair work done on levees during each fiscal year.

A. The repair work is done by hired forces under the direction of the respective Levee Board Commissioners. It comprises the repair of revetments, restoration of wave wash, cutting of

weeds, drainage of borrow pits, etc. The amount expended for this purpose during the two-year period was the sum of \$95,-831.81.

8. Give amount of new levee or other work constructed during the year, and the prices paid for same for year, and total amount paid out for this object during each fiscal year.

A. Tabulated statement giving this information for the year May 1, 1915, to May 1, 1916, is attached hereto. (See Statement "A," annexed.) For similar information for the year May 1, 1916, to May 1, 1917, see Statement "B," annexed.

For fiscal year May 1, 1915, to May 1, 1916:

Earthwork constructed by contract, 367,113 cubic yards.....	\$ 45,528.10
Earthwork constructed by the Board's levee machine, 350,194 cubic yards	36,012.57
Wooden revetments, approximately.....	60,000.00
Restoration of wave wash, approximately.....	10,000.00
Total.....	\$152,540.67

For the fiscal year May 1, 1916 to May 1, 1917:

Earthwork constructed by contract, 232,311 cubic yards.....	\$26,239.58
Earthwork constructed by Board's levee machine, 461,906 cubic yards	38,237.10
Wooden revetments, 8,144 linear feet; bulkheads, 2,310.7 linear feet	23,673.95
Other work, concrete revetment, etc.....	6,468.48
Total.....	\$94,819.11

9. Give amount of bonded debt and rate of interest and amount paid for interest during each year.

A. The present bonded debt is the sum of \$750,000.00, of which amount \$250,000.00 was issued and sold on March 6, 1917. The remaining \$500,000.00 was issued in 1900. The interest is payable semi-annually at the rate of 5% per annum, and is paid semi-annually each year.

10. How are your levee contracts let?

At public letting, to the lowest responsible bidder.

(b) Who prepared the specifications?

The particular member of the Board of State Engineers assigned to the Lafourche Basin Levee District.

(c) Who issues warrants and signs them?

When the work is satisfactorily completed the member of the Board of State Engineers prepares a *certificate* as to the amount of work done, and for which the contractor is entitled to payment. This certificate is

countersigned by the Chief State Engineer. The warrant for the amount on the State Treasurer is drawn by the Secretary of this Board and signed by him and the President of the Levee Board.

- (d) Has any contract been let for levee work and an extension contract made at same price without reletting, and, if so, please explain fully?

A. No.

11. Give amount of any other indebtedness due by the Board, showing to whom, rate of interest and why incurred.

A. The following certificates were outstanding on June 30, 1917, and were issued to the parties named for levee construction:

Don B. Hearin & Son.....	\$ 3,469.88
Don B. Hearin & Son.....	639.38
Don B. Hearin & Son.....	4,137.99
Don B. Hearin & Son.....	3,708.09
Don B. Hearin & Son.....	3,349.81
Don B. Hearin & Son.....	2,841.60
J. D. McGee.....	8,363.46
Don B. Hearin & Son.....	3,801.60
Don B. Hearin & Son.....	5,842.40
J. D. McGee.....	2,112.58
J. D. McGee.....	2,213.58
Still due McGee as amount reserved, account of litigation.....	3,500.00
Total.....	\$43,980.37

Of the above total amount as outstanding on June 30, 1917, the sum of \$26,510.21 has since been paid, leaving still due and outstanding against the Board the sum of \$17,470.16.

12. Have you sold any bonds within the past five years, and, if so, give the method of selling, date sold, rate the bonds bear, prices received and for what purpose were the funds used.

A. Yes. They were advertised for a period of thirty days in the local paper, the New Orleans, Chicago and New York financial papers. They were sold on March 6, 1917, the amount of the issue was \$250,000.00 and price brought was \$264,134.00. The bonds bear five per cent interest, payable semi-annually. The proceeds were used for levee work, in accordance with the act authorizing their issuance.

13. If you sold bonds did you deposit the proceeds in the State Treasury? If so, how long did they remain there? Did you draw the money in a very short time and put it in a bank, and, if so, why. Give the name of bank and full particulars.

A. Yes; but proceeds were immediately withdrawn and deposited in the Whitney-Central Trust & Savings Bank, New Orleans. The reason for this was that their bid for the purchase of the bonds was coupled with the condition that the proceeds were to be deposited with them, and they paid us 3% on our daily balances. As these funds were needed they were withdrawn from the Bank and deposited with the State Treasurer. At the sale there were several bids of other banks, who also required the proceeds to be deposited with their bank or some bank designated by them.

14. Has any member of the Board of State Engineers been interested, either directly or indirectly, in any corporation doing contract levee work for your Board?

A. No.

15. Has any warrant ever been issued by your Board in favor of any member of the Board of State Engineers, and, if so, for what purpose? Explain fully.

A. The records of this office show just a few small warrants issued to Mr. John Klorer, the assistant State Engineer in charge of the work of this district, and these were for small jobs that the Board authorized him to undertake, and one or two expense checks to attend meetings of the Mississippi River Commission, St. Louis. The total of which is under \$100.00.

16. Has any member of the Board of State Engineers ever made an error in his estimates for your board, either in amount of yardage, calculation of amount due, amount of excavation, warrant to the wrong sub-contractor or otherwise? Please describe fully your entire dealings with the Board of State Engineers.

A. No.

17. Has any money from the General Engineer Fund been expended in your district during the fiscal year stated, and, if so, how much and for what purpose?

A. The following work was undertaken in the Lafourche Levee District by the State of Louisiana and was paid for out of the General Engineer Fund during the period from May 1, 1915, to May 1, 1916:

Earthwork.

Levee and Character of Work.	Unit Price in Cents.	Quantities In Contract (Cubic Yds).	Quantities Built During Above Period.	Amount Earned.	Percentage Built in Above Period.
Lucy, new	9.94	228,094	81,881	\$ 8,138.97	36%
Deer Range to Junion, new.....	17.23	90,578	90,578	15,506.69	100%
McCurdy, new	17.23	31,045	31,045	5,349.05	100%
Wood Park, new.....	17.23	6,866	6,866	1,183.01	100%
Totals.....		356,583	210,370	\$30,177.72	.....

Wooden Revetment.

Lower Myrtle Grove, 2" standard	Scale.	*6,303	6,303	\$ 8,702.83	100%
McCurdy, cypress revetment....	\$1.05	*4,651	4,651	5,162.61	100%
Deer Range to Junion, cypress revetment	1.05	*7,170	7,170	7,958.70	100%
Junion, cypress revetment.....	1.05	*1,067	1,067	1,094.82	100%
Totals.....		19,191	19,191	\$22,918.96	.....

*Linear feet.

Earthwork.

(May 1, 1916, to May 1, 1917.)

Lucy, new	9.94	228,094	146,213	\$14,533.57	64%
Gretna to Gouldsboro, new and enlargement	24.5	79,251	79,251	19,416.57	100%
Gretna to Gouldsboro, revetment back fill	14.00	3,573	3,573	500.22	100%
Total.....		310,918	229,037	\$34,450.36	.....

Wooden Revetment.

Gretna to Gouldsboro, stub re- vetment	Scale.	*1,093	1,093	\$ 782.10	100%
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*Linear feet.

Concrete Revetment.

Gretna to Gouldsboro, reinforced, 4" thick, 15,739.82 square
yards, at \$1.2084 per square yard.....\$18,607.53

18. Do you believe all the contract work and financial affairs of all the levee boards could be consolidated into one small Board of Public Improvements, located at the capital, and, if not, please explain why and give us your views on the subject matter.

A. It is my opinion that the affairs of the levee boards can be better handled in the manner now being operated. As the system now is, each member of the various levee boards coming from a different parish gives the property the added protection of having one familiar with levee work constantly in the service. The expenses incurred by the members of the levee boards in mileage and per diem is relatively small considering the amount of service rendered, and to obtain similar service by the appointment of additional engineers while being more expensive, would not give the actual personal attention to the levees they now receive from the commissioners.

A central board, which necessarily would be smaller than the present boards, would entail more work on the members thereof, and proportionately increase the cost of service, but would not have the effect of giving the personal service in each parish that the commissioners now give. It would be impossible for the members of a central board to give the levees their personal attention, and this would necessitate the appointment of additional inspectors and engineers. As a general rule the member of the levee board is a large property owner or representative of large taxpayers. These men are personally interested in maintaining and keeping the levee repaired. In addition, during the high water periods, when the danger is great, these men are in a position to rush hundreds of laborers of their own or their companies to scenes of weak places that probably could not be attended to if the board was centralized.

While probably a small saving might be incurred in the office expense, the force of a central office would necessarily have to be of such size as to maintain the office, and when taken in comparison with the actual cost now, the saving would be insignificant. The probable saving of just a few thousand dollars in maintaining a central office by centralizing the boards of the State might, in times of high water, be the means of costing the property tax payers a great many thousands of dollars from overflow which is now reduced to a minimum owing to the personal attention given the levees by the present commissioners.

Respectfully submitted,

J. E. WELDON,

President, Lafourche Basin Levee District.

New Orleans, La., February 26, 1918.

Board of State Affairs,
Baton Rouge, La.

Gentlemen:

On Monday, February 25th, I went to Donaldsonville, La., to check and verify reports of Lafourche Basin Levee Board, filed with your Honorable Board after January 1, 1918, said report covering a period of two years, from July 1, 1915, to July 1, 1917.

The report of receipts and disbursements as reported for the two years is in harmony with the records of their cash book showing same, and all amounts under the various heads were verified and found correct. The report itself contains explanations of the manner in which the proceeds from the sale of debentures, loans, and sale bonds, are handled from a bookkeeping standpoint, resulting in double receipts and disbursements, as shown on report. When debentures are sold, or loans made, or bonds sold, banks negotiating same require the funds to be left on deposit, they allowing interest on balances until the funds are needed. To comply with the requirements of the law, the entire amount is drawn again, in favor of the State Treasurer, and then re-drawn from the Treasurer in favor of bank, and so entered on their cash book; then from time to time amounts are drawn from the banks and deposited with the Treasurer and credited as receipts again, and, when disbursed and charged, makes a double receipt and disbursement, arising out of the same transaction.

I examined the cash book, showing all receipts and disbursements and found agreement with the total shown on report.

All payments made are audited and approved by a regular finance committee (except salaries and fixed expenses) appointed for this purpose, which meets once a month.

The policy pursued by this Board, as regards repair work and high water expense (except where regular contracts are given) in the various parishes is that the member from that parish has full charge of all work and submits his payroll for expenses incurred, and when audited and approved by the finance committee, warrant is issued in his favor for payment. You will note a list of warrants issued in favor of members is given in report and division is given as to what makes the amount, for which the warrant is issued. This list is practically correct, except for several small errors in listing and failure in some instances to distribute, which is presumed to be the neglect of the typewriter.

In closing the statement June 30, 1917, the cash balance as shown with Treasurer was verified and found in agreement with the Treasurer's statement rendered for June 30, 1917, after allowing for outstanding warrants. However, there was in the hands of the Whitney-Central Bank & Trust Company, as shown by books kept against them, something over \$67,000.00, balance of the proceeds of the bond sale, about which I had the Secretary write an addenda and attach to the report which I mailed to your office Monday night. I examined some payrolls, and found same signed, but some signatures seemed to be made in same handwriting, and witnesses were usually signed where marks were made.

Some of the items of disbursements should have been subdivided into more various heads, but as the statement was made, and correct so far as the records show, I did not undertake to do so, as it would have required considerable time, and explanations are made on report as to the composition, and are rather full. Should you care especially to have more detailed information as to what composes miscellaneous items under disbursements, if you will ask Mr. McFarland's office to loan you the eight quarterly reports covering the period of the miscellaneous items and other items, are more fully detailed by quarters, which you can go over in a very short time.

So far as the records show, the statement is correct. It would be impossible in the short time used to determine anything positive as regards the misuse of funds or undue expenditures, as the report itself shows under proper heads for what the money has been spent.

Respectfully submitted,

O. M. WRIGHT.

REPORT OF THE FIFTH LOUISIANA LEVEE DISTRICT

Tallulah, La., October 10, 1917.

Hon. L. E. Thomas, Chairman,
Board of State Affairs,
Baton Rouge, La.

Dear Sir:

In compliance with your request in a letter of the 13th ult., in which you desire this Board to give a full and complete report of the transactions of this Board for the past two years, I am submitting you herewith report beginning June 1, 1915, and ending June 1, 1917:

No. 1.

June 1, 1915, to June 1, 1916.

Parish.	Mill.	Acreage.	Produce.	Int.	Total.
East Carroll.	\$26,763.51	\$14,741.29	\$ 7,654.05	\$377.32	\$49,536.21
Madison	37,522.33	23,529.32	6,371.99	270.53	67,794.17
Tensas	26,649.47	19,652.20	11,581.49	258.29	58,141.45
Concordia	29,684.75	26,284.70	5,731.69	274.85	61,275.99—\$236,747.82

June 1, 1916, to June 1, 1917.

East Carroll.	\$24,056.55	\$13,684.13	\$ 6,792.34	\$109.03	\$45,002.15
Madison	39,126.47	23,876.89	6,581.81	111.11	69,336.28
Tensas	25,044.69	20,564.51	8,003.18	233.59	54,845.97
Concordia	31,203.11	27,378.14	6,212.07	65.10	64,858.40— 234,042.80
Total,.....					\$470,790.62

Receipts.

Cash balance	\$ 70,941.62
Taxes	236,747.82
Refund on Voucher No. 4635.....	6.25
Refund on Voucher No. 4646.....	2.41
Refund on Voucher No. 4647.....	8.75
Sale bonds Helgason Bros.....	20,241.66
Sale bonds Helgason Bros.....	50,694.44
Sale levee bags.....	2,678.12
Refund on payroll.....	271.45
Loan Helgason Bros.....	50,000.00
Outstanding warrants	365.44
Total.....	\$431,957.96

Disbursements.

Levee construction	\$179,239.54
Levee repairs	10,054.99
Weed cutting	2,982.00
Inspector's salaries	6,435.00
Secretary's salary	1,500.00
High water expenses	52,123.90
Traveling expenses President	1,392.50
Per diem and mileage of Commissioners	359.34
Printing and advertising	636.90
Office expenses	382.91
Mississippi Levee Association	1,000.00
Assessors listing taxes	1,300.00
Refund produce taxes	521.99
Moving houses	294.00
Bond interest	48,250.00
Refund acreage tax	31.15
Office rent, two years	240.00
Crop damages paid	117.91
Committee expenses	548.05
Refund taxes on errors	101.15
Special attorney	82.00
Cash balance	122,749.65
Telegraph operators, high water	230.00
Interest on loan	1,233.33
Exchange on draft	12.50
Outstanding warrants	99.15
Total	\$431,957.96

No. 2.**RECEIPTS AND DISBURSEMENTS FROM JUNE 1, 1916, TO
JUNE 1, 1917.****Receipts.**

Cash balance in Treasury	\$157,130.09
Receipts from taxes	234,402.80
Outstanding warrants	9,528.65
Refund by Mississippi Levee Association	518.08
Refund by insurance company on premium	202.50
Loan from First National Bank, Vicksburg	50,000.00
Loan from City Savings & Trust Company	50,000.00
Loan from Mercantile National Bank, Vicksburg	50,000.00
Loan from Mercantile National Bank, Vicksburg	50,000.00
Total	\$601,782.12

Disbursements.

Levee construction	\$333,066.30
Levee repairs	3,048.75
Weed cutting	3,709.25
Salaries inspectors	7,620.00
Secretary's salary	1,500.00
Traveling expenses of President.....	1,284.76
Inspector's traveling expenses.....	52.49
High water expenses, 1916.....	7,992.45
Per diem and mileage of Commissioners.....	749.41
Printing and advertising.....	769.14
Office expenses	548.42
Assessors' tax ext., etc.....	1,300.00
Interest on bonds	50,000.00
Committees' traveling expenses.....	530.15
Refund Pro. taxes.....	188.38
Attorney's fees, allowed by State.....	260.51
Fencing levees	11.40
Stenographer, special meeting.....	26.75
Moving houses from right of way.....	342.00
Payroll, repair work	67.45
Crop damage by levee.....	109.75
Auto service, high water, 1916.....	81.50
Clearing levee for rt. way.....	10.64
Interest on loan, Helgason Bros.....	1,208.33
Interest on loan, Merchants National Bank.....	833.33
Interest on loan, Helgason Bros.....	3,000.00
Interest on loan, City Saving Bank.....	1,500.00
Principal and interest paid First National Bank.....	51,283.00
Appropriation to Mississippi Levee Association.....	518.08
Interest on certificates of indebtedness.....	85.49
Rep. H. W. Tensas Parish.....	4.50
Telephone, H. W. purposes.....	23.65
Cash balance	120,182.57
Land survey by engineer.....	70.80
Total.....	\$601,782.12

No. 3. Statement of salary account and names of officers and employees and amount salary paid each.

T. P. Kell, President Board and General Inspector Levees. Salary \$3,000.00 as General Inspector of Levees. As General Inspector his entire time is devoted to the supervision of work of construction, repair and maintenance of the levees of the district.

O. W. Campbell, Secretary of the Board, salary \$1,500.00 per annum as Secretary, has charge of all office work, in handling all certificates for payment of levee work and other construction, pay rolls of employees and general records of the office.

Geo. F. Blackburn, Inspector Levees for East Carroll Parish, \$70.00 per month salary. Supervision of levee work under contract in his parish—that the details of the contract are car-

ried out according to specifications of the Board of State Engineers to patrol the levees and devote his entire time during high water emergencies, to supervise work and keep depra-dations from stock and irresponsible persons from injuring the levees.

G. C. Bettis, Inspector of Levees for the Parish of Madison, salary \$70.00 per month; duties as outlined in the above.

A. B. Ratcliff, Inspector of Levees for Tensas Parish, salary \$70.00 per month; duties outlined as in the above.

C. P. Beard, Inspector of Levees for Concordia Parish, salary \$80.00 per month. Duties same as above. In explanation of the difference in salary paid Mr. Beard will state the Parish of Concordia has about 25 miles of levee line, more than the other parishes of the district.

No. 4. Give statement of all expenses, either general or special, incurred by the board during the period above mentioned.

This statement is answered in the statement given above, as every item is covered therein.

No. 5. Give itemized list of all warrants issued during each fiscal year in favor of each member of the levee board, etc., also per diem and traveling expense warrants.

June 15, 1915, R. L. Hill, Committee of Board expenses to Vicksburg to meet Commission.....	\$ 17.60
August 1, 1915, R. L. Hill, Committee of Board expenses to St. Louis to meet Commission.....	75.00
January 12, 1916, E. J. Hamley, Committee of Board expenses to Washington to meet Rivers and Harbors Congress.....	118.00
January 12, 1916, F. L. Guthrie, Committee of Board expenses to Washington to meet Rivers and Harbors Congress.....	118.00
January 12, 1916, T. P. Kell, Committee of Board expenses to Washington to meet Rivers and Harbors Congress.....	118.00
September 1, 1916, B. F. Young, Committee of Board expenses to New Orleans for levee letting.....	23.65
October 16, 1916, E. J. Hamley, Committee of Board expenses to New Orleans for levee letting.....	48.45
October 16, 1916, J. T. McClellan, Committee of Board expenses to New Orleans for levee letting.....	41.40
October 16, 1916, G. C. Goldman, Committee of Board expenses to New Orleans for levee letting.....	85.00
October 16, 1916, J. H. Lambdin, Committee of Board expenses to New Orleans for levee letting.....	41.50
October 16, 1916, T. P. Kell, Committee of Board expenses to New Orleans for levee letting.....	26.70
December 11, 1916, E. J. Hamley, Committee of Board expenses to Washington to meet River and Harbors Congress.....	120.00
December 11, 1916, T. P. Kell, Committee of Board expenses to Washington to meet Rivers and Harbors Congress.....	120.00
December 11, 1916, E. C. Rhodes, Committee of Board expenses to Washington to meet Rivers and Harbors Congress.....	120.00

May 14, 1917, F. H. Schneider, Committee of Board expenses to Vicksburg for levee letting.....	7.60
March 28, 1917, B. F. Young, Committee of Board expenses attending flood control meeting.....	76.85
March 16, 1916, J. H. Lambdin, pay roll for labor and material, high water of 1916.....	3,697.20
March 8, 1916, T. P. Kell, pay roll for labor and material, high water of 1916.....	1,257.75
March 26, 1916, E. J. Hamley, pay roll for labor and material, high water of 1916.....	3,009.34
April 20, 1916, J. H. Lambdin, telephone messages during high water.....	16.18
April 22, 1916, E. J. Hamley, lumber for levees for high water fight.....	838.63
April 14, 1917, J. H. Lambdin, for moving houses on right of way of levee, paid by him.....	250.00

I will state for your information that the Commissioners, in handling the pay rolls enumerated above, make the local banks the *paymaster*, and being signed by it and approved by the inspector, or time keeper and the President of the Board after audited by the Secretary. The laborer also must sign the roll as receiving same.

Per Diem of Members and Mileage Attending Meetings.

July 14, 1915—

E. J. Hamley, attending Committee meeting of Board.....	\$ 9.85
R. L. Hill, attending Committee meeting of Board.....	9.85
T. P. Kell, attending Committee meeting of Board.....	7.73

October 1, 1915—

E. J. Hamley, attending meeting of Board Oct. 13-15.....	9.85
R. L. Hill, attending meeting of Board Oct. 13-15.....	9.85
T. P. Kell, attending meeting of Board Oct. 13-15.....	9.85
F. L. Guthrie, attending meeting of Board Oct. 13-15.....	9.80
B. F. Young, attending meeting of Board Oct. 13-15.....	7.73
J. H. Lambdin, attending meeting of Board, Oct. 13-15.....	21.00

January 12, 1916—

E. J. Hamley, attending meeting of Board Oct. 13-15.....	9.85
R. L. Hill, attending meeting of Board Oct. 13-15.....	9.85
F. L. Guthrie, attending meeting of Board Oct. 13-15.....	9.80
J. H. Lambdin, attending meeting of Board Oct. 13-15.....	21.00
B. F. Young, attending meeting of Board Oct. 13-15.....	11.73
J. M. Johnson, attending meeting of Board Oct. 13-15.....	4.10

March 28, 1916—

B. F. Young, attending meeting of Board.....	11.73
T. P. Kell, attending meeting of Board.....	7.73
J. M. Johnson, attending meeting of Board.....	4.10
J. H. Lambdin, attending meeting of Board.....	21.00
E. J. Hamley, attending meeting of Board.....	9.85

May 8, 1916—

B. F. Young, attending meetings of Board.....	11.73
F. L. Guthrie, attending meetings of Board.....	9.80
T. P. Kell, attending meetings of Board.....	7.73
J. T. McClellan, attending meetings of Board.....	4.00
R. L. Hill, attending meetings of Board.....	11.25

July 1, 1916—

E. J. Hamley, attending meetings of Board.....	9.85
R. L. Hill, attending meetings of Board.....	11.20
T. P. Kell, attending meetings of Board.....	7.73
J. T. McClellan, attending meetings of Board.....	4.00
B. F. Young, attending meetings of Board.....	11.73
J. H. Lambdin, attending meetings of Board.....	21.00

July 24, 1916—

E. J. Hamley, attending meetings of Board.....	9.85
J. T. McClellan, attending meetings of Board.....	4.00
T. P. Kell, attending meetings of Board.....	7.73
G. C. Goldman, attending meetings of Board.....	13.60
J. H. Lambdin, attending meetings of Board.....	21.00

September 18, 1916—

B. F. Young, attending meeting of Board Sept. 13.....	11.73
G. C. Goldman, attending meeting of Board Sept. 13.....	13.60
E. J. Hamley, attending meeting of Board Sept. 13.....	9.85
F. H. Schneider, attending meeting of Board Sept. 13.....	9.85
R. K. Boney, attending meeting of Board Sept. 13.....	6.80
J. H. Lambdin, attending meeting of Board Sept. 13.....	21.00

October 15, 1916—

E. J. Hamley, attending meeting of Board Oct. 11.....	9.85
F. H. Schneider, attending meeting of Board Oct. 11.....	9.85
R. K. Boney, attending meeting of Board Oct. 11.....	6.80
B. F. Young, attending meeting of Board Oct. 11.....	11.73
G. C. Goldman, attending meeting of Board Oct. 11.....	13.60
J. H. Lambdin, attending meeting of Board Oct. 11.....	21.00
E. C. Rhodes, attending meeting of Board Oct. 11.....	14.80

January 10, 1917—

E. J. Hamley, attending meeting of Board.....	9.85
F. H. Schneider, attending meeting of Board.....	9.85
B. F. Young, attending meeting of Board.....	7.73
E. C. Rhodes, attending meeting of Board.....	14.80

January 22, 1917—

E. J. Hamley, attending meeting of Board.....	9.85
F. H. Schneider, attending meeting of Board.....	9.85
R. K. Boney, attending meeting of Board.....	6.80
G. C. Goldman, attending meeting of Board.....	13.60
E. C. Rhodes, attending meeting of Board.....	14.80

April 11, 1917—

E. J. Hamley, attending meeting of Board.....	9.85
F. H. Schneider, attending meeting of Board.....	9.85
R. K. Boney, attending meeting of Board.....	6.80
B. F. Young, attending meeting of Board.....	11.73
G. C. Goldman, attending meeting of Board.....	13.60
E. C. Rhodes, attending meeting of Board.....	14.80
J. H. Lambdin, attending meeting of Board.....	21.00

No. 6. Mr. T. P. Kell, President of the Board and General Inspector of Levees of the District, devotes his entire time to levee supervision work, repair and maintenance and all other duties necessary for the protection of the levees in the district.

O. W. Campbell, as Secretary of the Board, devotes his entire time to the office work of the board, keeping the records, making and auditing all certificates for levee work with all records.

Mr. C. P. Beard, Inspector of Levees for the Parish of Concordia, has charge and supervision of levee construction in his parish. He is employed constantly at all times during high water, at other times seeing that the contractors do their work properly and according to the specifications of the State Engineers. During the summer months he engages, when not actively engaged at all times on the levees, in small farming interest.

Mr. A. B. Rateliff, Inspector of the Parish of Tensas, has the same duties as Mr. Beard. He employs his spare time as assistant to the Sheriff, when his duties do not call for his entire time on the levees.

Mr. G. C. Bettis, Inspector of Levees for the Parish of Madison, has the same duties as the others. Mr. Bettis is engaged in a small way in farming, but does not neglect his duties as inspector when work or emergencies call for his attention.

Mr. Geo. Blackburn, Inspector of Levees for the Parish of East Carroll, has the same duties as the other inspectors, with no other employment.

No. 7. Give the amount of all repair work done, or other work constructed during each fiscal year.

This is given in the statement above itemized.

No. 8. This is given in the itemized statement shown above.

No. 9. Give amount of bonded indebtedness, and rate of interest paid and amount of interest paid for each fiscal year.

The bonded debt of the district is \$1,000,000.00; interest paid is 5% per annum. The amount paid for interest on bonds is \$50,000.00.

No. 10. How are your levee contracts let? Who prepares the specifications, who supervises and approves same? Who issues warrants and signs same? Has any contract been let for levee work and an extension contract made at the same price without retletting, and, if so, please explain why?

Contracts are let by bids to the lowest bidder at public bidding. (1) The Secretary issues the warrants for payment on the certificate issued by the Board of State Engineers. The warrants are signed by the President of the Board and countersigned by the Secretary. (1) There have been some few contracts in which the Board have deemed it advantageous to let an extension, especially in cases of emergency, after having consulted with the Engineers, and knowing that to get a new contract on a small piece of work would cost much more to the district. In no other instances has this been done.

No. 11. Give amount of other indebtedness due by the Board, showing to whom, rate of interest, and why incurred.

This is shown in the itemized statement above. These loans were made specifically for levee construction and protection of the district from overflow.

No. 12. Have you sold any bonds, within the past five years, and, if so, give method of selling, date sold, prices received and for what purpose the funds were used.

This Board has sold in the last five years \$250,000.00 of an issue of \$500,000.00 authorized by Act 134 of Acts of the Legislature of the year 1912, and by resolution of the Board of Commissioners. These bonds were advertised for sale according to law, in the principal papers of the country, setting forth the terms and conditions of the sale, which were that the bonds must sell for not less than their par value at a rate of interest fixed by law of 5% and to run for 50 years, optional with the board in 40 years. These bonds were not sold on the same date as advertised, for the reason that the market being very bad, the sales were continued by authority of the Board and sold as there was a demand, according to law; the sales being enumerated as follows:

1914.

March 3, Est. J. B. Guthrie.....	5 bonds at \$1,000 each.	\$ 5,000.00
April 24, Whitney-Cent. T. & S. Bank..	80 bonds at 1,000 each.	80,000.00
April 24, H. F. Garbish.....	15 bonds at 1,000 each.	15,000.00
April 24, Helgason Bros.....	20 bonds at 1,000 each.	20,000.00
April 24, Whitney-Cent. T. & S. Bank..	10 bonds at 1,000 each.	10,000.00
May 21, Whitney-Cent. T. & S. Bank...	10 bonds at 1,000 each.	10,000.00
May 27, Whitney-Cent. T. & S. Bank...	10 bonds at 1,000 each.	10,000.00
July 13, Whitney-Cent. T. & S. Bank...	10 bonds at 1,000 each.	10,000.00
July 17, Whitney-Cent. T. & S. Bank...	10 bonds at 1,000 each.	10,000.00
July 20, Whitney-Cent. T. & S. Bank...	10 bonds at 1,000 each.	10,000.00

1916.

Jan. 12, Whitney-Cent. T. & S. Bank...	20 bonds at 1,000 each.	20,000.00
Jan. 26, Helgason Bros.....	50 bonds at 1,000 each.	50,000.00

Total.....	250	Total.....	\$250,000.00
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The bonds were sold for the purpose of levee construction in the district and the maintenance of the levees in the district.

No. 13. The bonds were sold, and the proceeds were deposited in the State Treasury of Louisiana, on the delivery to the purchasers. The funds remained in the State Treasury and were drawn out as the estimates were made on levee work and other work of repair and maintenance, covering a period of about one year. All deposits are made directly with the State Treasurer and not with any private banking institution.

No. 18. Do you believe that all the contract work and financial affairs of all the levee boards could be consolidated into one small Board of Public Improvements, located at the capital, and, if not, please explain why and give us your views fully on the subject matter.

In replying to this question, it might be assumed that my reply would naturally be drawn from self interestedness and a biased point of view and would therefore be warped and prejudiced. I shall, however, try to give my views as a plain citizen, having in mind the welfare and best interest of my district and its people and especially its protection from the worst of disasters—the overflow—resulting in the destruction of thousands of dollars of property.

The valley, or alluvial sections of Louisiana, I believe are subdivided into seventeen levee districts, each of which is under the supervision of a board organized under the laws of Louisiana; these boards, or small home governments, as it were, are appointed by the Executive of our State and are men selected who are supposed to know how to meet all emergencies arising from the annual fight with floods of the Mississippi River and especially to finance the building and maintenance of the great walls of dirt to protect the country.

The Fifth Louisiana Levee District, comprising the parishes of East Carroll, Madison, Tensas and Concordia, has a line of levees 241.8 miles, from Arkansas to the Red River, with the exception of an unclosed gap from Pt. Breeze in Concordia Parish to the Red River, about 13 miles, with an average width of about 35 miles from the Mississippi River to the foothills; with an acreage of about 1,490,000 acres, about one-fifth of which is open and susceptible of cultivation.

Since the organization of the Fifth Louisiana Levee District, by Act 44 of the Legislature of the session of 1886, at which time there were no levees, you might well say, to protect the country, there has been spent by the district in the construction, repair, maintenance and flood protection, about the sum of \$7,527,423.83, not to speak of the amount expended by the U. S. Government and State Government.

The levees range from 15 to 36 feet in height and from 150 to 350 feet base; notwithstanding the great size now, the Commission estimates that as much more dirt will be necessary to establish a permanent and safe levee system.

The Commission grade has been raised from year to year, for the reason that the flood stage has increased by reason of closing of the great valleys above—the St. Francis and other

basins above, and by reason of drainage of the swamps of the northern valleys, along the Ohio, Mississippi and their tributaries.

In 1882, when there were few small private levees, the record flood was 48.8 at Vicksburg, Miss., and 47.8 at Natchez, Miss. In 1916, the stage reached 53.9 at Vicksburg and 53.6 at Natchez, about the middle of February, and doubtless the stage would have reached 55 feet if levees had held along the line.

This district differs in many ways from the other districts of the State, in its soil formations and accretions; here we have a condition of caving banks, which constantly encroach upon its banks and may wash away miles of levee before changing its course. We may safely venture the assertion that the line of levees in this district have been entirely constructed new within the past thirty years and, again, had the banks been protected from caving, the amount expended upon the levees alone would have given us a system of levees impregnable from the greatest floods that have come down the river. This condition of caving does not exist below the Red River. Our district each year is confronted with the problem of building new loop levees on account of the caving banks, and, in some instances, consuming the entire revenues of the district to build these loop levees.

Under the Flood Control Act, recently passed by Congress, the district will be required to contribute *one dollar* to every *two dollars* appropriated by the U. S. Government for the construction of levees to Commission grade.

For this year, 1917, our pro rata has been fixed at \$218,-834.00 by the Commission. The district, under provisions of the bill, will be required to maintain the levees, take care of all temporary emergencies and make the high water fights.

I am reciting the above facts, in order to bring to your attention the magnitude of the work and attention required in our district alone.

This Board has for the past many years had trained high-water fighters and but for the organization and the organization of its co-workers, the people who live behind the levees, there would have been many breaks in the system and disaster.

In a general way, the Board of Public Improvements might appear from a superficial, economical standpoint, the proper thing; but, it might when practically put to test, be a very expensive economy. But when faced with disaster there is no time to stop and consider the cost, or red tape of delay. The spending in emergency high water fights of a few hundred or thousands of dollars in many cases have saved millions.

The levees are absolutely vital to the extension of any business in the alluvial country, and those interested would be loath to have the building and maintenance of them taken from the control of a board composed of men directly and personally interested in their success. For that reason it has been the custom to appoint men on this Board interested in business which would be vitally affected by an overflow, and the property owners believe very strongly in local self-government and intimate contact with those having control, when it comes to levees.

The Tensas Basin is cut off from the other levee systems in the State below Red River; the levees on the east bank are separated from those on the west bank. The rate of taxation is very different in different districts, ours being one of the largest line of levees and having the greatest tax rate.

The bonded indebtedness is in different proportion to that in the different districts. The board centralization seems quite attractive and might be in parochial affairs and save a few dollars, but I believe the people would prefer to manage their own affairs locally, even at little advanced cost.

Our representatives in Congress, in framing the Flood Control bill, thought it wise that the control of the levees be in the hands of local boards. It says: "Upon the completion of any levee constructed for flood control under authority of this Act, said levees shall be turned over to the district protected thereby for maintenance thereof."

In conclusion, I submit that, in my humble opinion, to centralize the boards of the State into one board will not subserve the best interest of the people and will not meet with their approval.

Respectfully submitted,

T. P. KELL,

President Board of Commissioners, Fifth Louisiana Levee District.

Attest: O. W. CAMPBELL, Secretary.

REPORT ON FIFTH LOUISIANA DISTRICT.

Baton Rouge, La., December 4, 1917.

Hon. L. E. Thomas, Chairman,
Board of State Affairs,
Baton Rouge, La.

Dear Sir:

I submit herewith report on the Fifth Louisiana Levee District, domiciled at Tallulah, La., comprising the parishes of East Carroll, Madison, Tensas and Concordia.

I had submitted copies of financial statement and answers to queries made to your Board, October, 1917.

Attached hereto is financial reports from June 1, 1915, to June 1, 1916, and from June 1, 1916, to June 1, 1917, which reflects the true condition of receipts and disbursements for the years mentioned.

The copy of reports made to you in October did not reflect correctly the true condition; hence, I made a new financial statement from the books as kept.

By comparison you can readily see the difference, especially as regards cash balances on hand at various times, also one or two errors under the items of disbursements and the elimination of the item of outstanding warrants.

The Secretary in making financial report, took the two semi-annual reports made for a year and added the various amounts under each head, hence the errors, especially in cash balances.

I checked each item of receipts and disbursements to obtain the correct statement. Also verified the cash balances from State Auditor's statements, reconciling same and finding same correct.

I examined the minutes carefully, and found the transactions of the Board to be in harmony with them. The answers to queries appear to be full and reflect the actions of the Board. Answer to query No. 11 is not as clear as should be, the records showing outstanding loans to the Board to the amount of \$200,000.00, in addition to \$1,000,000.00 outstanding bonds as stated to query No. 9.

Contracts for levee construction are let in accordance with law and payments made on estimates made by the Board of State Engineers. The inspectors and members are in charge, principally in high-water fights, and pay rolls seems to appear in regular form, but as usual, many signatures are made with marks and not witnessed, and banks are used to meet pay rolls which

are reimbursed by warrants drawn by the Secretary and President on the State Auditor, when approved as shown in answer to queries.

The answer to queries explain fully the facts in regard to the work of the Board, as shown by the warrants. Statements of contracts let for the time considered is attached hereto, showing the prices paid for yardage under various contracts.

It is evident and not even denied by members interviewed, that all money spent in high water fights is not done as economically as might be desired, but under excitement and emergency, time is not taken to consider economy as would be under normal conditions, time being the main factor.

Each item of disbursement as clearly represents for what the money is spent as practical. It is almost impossible to determine fairly, in some instances, whether the money is judiciously spent or not.

I feel that as the report gives full and complete statement of payments for salaries, expenses, per diem, etc., and that your Board can easily determine for itself as to the judiciousness of these expenditures.

I attach hereunto resolutions fixing tax rate for the year 1915, and which has been readopted for the years 1916 and 1917.

Respectfully submitted,

O. M. WRIGHT.

RECEIPTS AND DISBURSEMENTS, FIFTH LOUISIANA LEVEE
DISTRICT FROM JUNE 1, 1915, TO JUNE 1, 1916.

Receipts.

Cash balance	\$ 39,587.19
Taxes	236,747.82
Refund on Voucher 4635.	6.25
Refund on Voucher 4646.	2.41
Refund on Voucher 4647.	8.75
Sale bonds, Helgason.	20,241.66
Sale bonds, Helgason.	50,694.44
Sale levee bags.	2,678.12
Refund on pay roll.	271.45
Loan, Helgason Bros.	50,000.00
Total.	\$400,238.05

Disbursements.

Levee construction	\$179,239.54
Levee repairs	10,094.99
Weed cutting	2,982.00
Inspectors' salaries	6,435.00
Secretary's salary	1,500.00
High water expenses.....	52,124.17
Traveling expenses of President.....	1,392.50
Per diem and mileage of Commissioners.....	359.34
Printing and advertising.....	636.90
Office expenses	382.91
Mississippi Levee Association.....	1,000.00
Assessors listing tax.....	1,300.00
Refund of produce taxes.....	521.99
Moving houses	294.00
Bond interest	48,250.00
Refund of acreage taxes.....	311.15
Office rent, two years.....	240.00
Crop damage paid.....	117.01
Committee expenses	548.05
Refund taxes on errors.....	101.15
Special attorney	82.00
Telephone operators	230.00
Interest on loan	1,233.33
Exchange on draft.....	12.50
Cash balance	91,128.66
Total.....	\$400,238.08

RECEIPTS AND DISBURSEMENTS FIFTH LOUISIANA LEVEE DISTRICT FROM JUNE 1, 1916, TO JUNE 1, 1917.

Receipts.

Cash balance in Treasury.....	\$ 91,128.66
Receipts from taxes.....	234,402.80
Refund from Mississippi Levee Association.....	518.08
Refund from insurance company on premium.....	202.50
Loan, First Nat. Bank, Vicksburg.....	50,000.00
Loan, City Savings Bank & Trust Co.....	50,000.00
Loan, Mercantile Nat. Bank, Vicksburg.....	50,000.00
Loan, Mercantile Nat. Bank, Vicksburg.....	50,000.00
Total.....	\$526,252.04

Disbursements.

Levee construction	\$333,066.26
Levee repairs	3,048.75
Weed cutting	3,709.25
Secretary's salary	1,500.00
Inspectors' salaries	7,620.00
Inspectors' traveling expenses	52.49
High water expenses, 1916	7,592.45
Traveling expenses of President	1,284.76
Mileage of Commissioners	589.41
Per diem of Commissioners	160.00
Printing and advertising	769.14
Office expenses	548.99
Assessors' commissions	1,300.00
Interest on bonds	50,000.00
Refund of district taxes	113.04
Refund of produce taxes	87.34
Moving houses from right of way	330.00
Cleaning levees	48.59
Crop damage allowed	109.75
Special Committee to New Orleans, Vicksburg and Wash- ton	530.15
Labor for repairs on levees	34.00
Attorney fees allowed by State	260.51
Fencing levees	11.40
Stenographer for special meeting	26.75
Auto service, high water	81.50
Interest loan, Helgason Bros	1,208.33
Interest loan, Merchants Nat. Bank, Vicksburg	833.33
Interest loan, Helgason Bros	3,000.00
Interest loan, City Savings Bank	1,500.00
Principal and interest loan, First Nat. Bank, Vicksburg	51,283.00
Appropriation Mississippi Levee Association	518.08
Interest on certificates of indebtedness	85.49
Expenses to New Orleans levee letting	23.65
Land survey by Engineer	70.80
Cash balance	54,454.83
Total	\$526,252.04

LIST AND PRICES OF LEVEE CONTRACTS OF THE FIFTH LOUISIANA LEVEE DISTRICT FOR THE PAST TWO YEARS, FROM JUNE 1, 1915, TO JUNE 1, 1917.

Levee and Contractor, Date and Price in Cents—

Duckport, John G. Sessions, August 15, 1914.....	15.42
Hollybrook, Yancy Bell, November 9, 1915.....	37.50
Reid-Biggs, H. Van Fossen, November 9, 1915.....	24.90
Fairview, Board of Control, January 1, 1916.....	14.00
Palo Alto, Geisenberger & Froedler, November 9, 1915.....	24.10
Diamond Island, Nicholson & Jones, August 25, 1915.....	24.82
Clagette, Board of Control, April 12, 1916.....	15.43
Cottage Home, F. T. Constant, August 1, 1916.....	23.40
Warnicut, H. Van Fossen, August 1, 1916.....	37.00
Elton Slough, Donovan & Daily, August 1, 1916.....	34.30
Ashly, W. T. Beauchamp, August 1, 1916.....	22.70
Cabin-Teele, R. T. Clark, August 1, 1916.....	21.40
Deer Park, Clark, Mullen & Picket, September 12, 1916.....	26.90
Bougere, W. E. Geren, November 10, 1916.....	50.00
Henderson, Section 1, R. T. Clark, October 23, 1916.....	23.90
Henderson, Section 2, R. T. Clark, October 23, 1916.....	20.90
Reid-Biggs, Linnan Bros., August 1, 1916.....	36.90
Hollybrook, C. H. Hill, August 1, 1916.....	35.00
Cottonwood, Helgason Bros., August 19, 1915.....	14.40
Bruin's Bayou, F. T. Constant, November 15, 1916.....	26.00
Kemp, F. T. Constant, January 10, 1917.....	22.50
Ashwood, J. T. Gibson, December 30, 1916.....	25.00
Cottonwood, Roach & Stansell, February 15, 1917.....	18.70
Hicks Slough, Robert Nicholson, August 1, 1916.....	25.00
Arnaudkia, Forest Construction Co., December 20, 1916.....	22.50
Cabin Teele, S. K. Jones, August 1, 1916.....	35.00
Henderson repairs, R. T. Clark, March 20, 1917.....	22.50
Saughy, W. E. Geren, November 2, 1917.....	21.00
D. Island Canal, Nicholson & Co., Jones, August 19, 1917.....	22.87

REPORT OF THE PONTCHARTRAIN LEVEE DISTRICT.

To the Honorable Board of State Affairs, Baton Rouge, La.:

GENTLEMEN:—In compliance with the request contained in your letter of September 13th the undersigned respectfully submit the following report:

No. 1.

Receipts From June 1, 1915, to May 31, 1916.

Mill tax	\$106,285.56
Acreage tax	4,585.08
Interest on mill tax	423.14
	\$111,293.78
Miscellaneous:	
Sale of engine, redemption of property, loan, etc. . .	75,086.29
	\$186,380.07—\$186,380.07

Receipts From June 1, 1916, to May 1, 1917.

Mill tax	\$118,056.71
Acreage tax	4,082.73
Interest on mill tax	573.27
	\$122,712.71
Miscellaneous:	
Sale of land, redemption of property, loan, sale of derrick, etc.	90,875.21
	\$213,587.92—213,587.92
Total	\$399,967.95

No. 1.

Disbursements From June 1, 1915, to May 31, 1916

Date, Number, To Whom Issued and Why.	Amount.
1915.	
June 5 5088 Cumberland Tel. & Telg. Co., services, June messages	\$ 8.25
14 5089 H. V. Deckbar, salary as inspector, May 9 to June 9, 1915, Jefferson	50.00
17 5090 H. E. Schorten, salary as inspector, Arlington levee, May 7 to June 7, 1915, East Baton Rouge Parish	50.00
25 5091 The St. James Bank, interest on \$100,903.47 at 6%, January 1 to June 30, 1915	3,027.10
29 5092 H. C. Leake, expenses, New Orleans to St. Louis and return to attend meeting of Mississippi River Commission at St. Louis, June 21, 1915 . .	118.00

Date, Number, To Whom Issued and Why.			Amount.
30	5093	H. C. Leake, salary as President, June, 1915.....	100.00
30	5094	L. Montegut, Jr., salary as Secretary, June, 1915..	100.00
30	5095	E. R. Ferry, salary as Asst. Secretary, June, 1915.,	50.00
30	5096	Mrs. F. Vezoux, office rent, Convent, June, 1915.,	10.00
30	5097	Jos. Stewart, ditching, Cornland levee, St. John Parish	6.50
July 2	5098	H. V. Deckbar, clearings weeds off levees on new enlargement, Spiess levee to government light, including Stewart & Trudeau Sofa, Jefferson Parish	33.35
15	5099	H. V. Deckbar, salary as inspector, June 9 to July 9, 1915, Jefferson Parish.....	50.00
31	5100	H. C. Leake, salary as President, July, 1915.....	100.00
31	5101	L. Montegut, Jr., salary as Secretary, July, 1915.,	100.00
31	5102	E. R. Ferry, salary as Asst. Secretary, July, 1915.,	50.00
31	5103	Mrs. F. Vezoux, office rent, Convent, July, 1915.,	10.00
Aug. 4	5104	Whitney-Central Bank, semi-annual interest due August 1, on 6% gold debentures.....	3,000.00
5	5105	The Interim, publishing proceedings of the Board, February, March, April, May, June and July, 1915	125.00
5	5106	Whitney-Central Nat. Bank, semi-annual interest on additional gold debentures at 6%.....	1,500.00
12	5107	H. V. Deckbar, salary as inspector, July 9 to August 9, 1915, Jefferson Parish.....	50.00
31	5108	H. C. Leake, salary as President, August, 1915..	100.00
31	5109	L. Montegut, Jr., salary as Secretary, August, 1915	100.00
31	5110	E. R. Ferry, salary as Asst. Secretary, August, 1915	50.00
31	5111	Mrs. F. Vezoux, office rent, Convent, August, 1915	10.00
Sep. 1	5112	J. F. Montz, weed cutting St. Charles Parish.....	533.40
1	5113	L. W. Armitage, cutting weeds, Ascension Parish	278.78
1	5114	Arthur Ferry, cutting weeds, St. James Parish...	301.60
9	5115	Geo. Daigre, cutting weeds, E. Baton Rouge Parish	461.55
16	5115	Louis St. Cyr, cutting weeds, St. John Parish.....	267.75
21	5117	H. V. Deckbar, salary as inspector, Jefferson Parish, August 9 to September 9, 1915.....	50.00
21	5118	F. F. Hansell & Bro., printing 110 postal card proposals, Kennerville levee.....	2.50
21	5119	State Times, printing official promulgation of sale of two lots, Hanson City, Jefferson Parish	2.80
30	5120	H. C. Leake, salary as President, September, 1915	100.00
30	5121	L. Montegut, Jr., salary as Secretary, September, 1915.....	100.00
30	5122	E. R. Ferry, salary as Asst. Secretary, September, 1915.....	50.00
30	5123	Mrs. F. Vezoux, office rent, Convent, September..	10.00
Oct. 5	5124	Police Jury, St. John Parish emergency work, Cornland levee, high water 1913.....	817.50
11	5125	H. V. Deckbar, salary as inspector, Jefferson Parish, September 9 to October 9.....	50.00
13	5126	Jos. Toronto, cutting weeds, Jefferson Parish, from upper to lower line of parish.....	415.00
13	5127	W. O. Major, cutting weeds, Iberville Parish, 1,411 stations at 50c per station.....	705.50

Date, Number, To Whom Issued and Why.			Amount.
22	5128	H. V. Deckbar, removing logs and lumber off revetment, Jefferson Parish.....	41.00
27	5129	Maj. E. H. Schulz, map of Southern Louisiana....	1.00
30	5130	H. C. Leake, salary as President, October.....	100.00
30	5131	L. Montegut, Jr., salary as Secretary, October...	100.00
30	5132	E. R. Ferry, salary as Asst. Secretary, October...	50.00
30	5133	Mrs. F. Vezoux, office rent, Convent, October....	10.00
Nov. 6	5134	H. V. Deckbar, repairing revetment damaged by storm, September 29, 1915.....	91.50
19	5135	H. V. Deckbar, salary as inspector, Jefferson Parish, October 10 to November 11, 1915.....	50.00
19	5136	H. V. Deckbar, repairing revetment damaged by storm, September 29, 1915.....	84.50
26	5137	John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, October 22 to November 22, 1915.....	50.00
30	5138	H. C. Leake, salary as President, November.....	100.00
30	5139	L. Montegut, Jr., salary as Secretary, November..	100.00
30	5140	E. R. Ferry, salary as Asst. Secretary, November..	50.00
30	5141	Mrs. F. Vezoux, office rent, Convent, November..	10.00
Dec. 1	5142	Citizens Bank & Trust Co., principal and interest Certificate No. 20, favor of Roger Holmes, dated March 28, 1914.....	7,509.09
4	5143	H. V. Deckbar, repairing revetment and restoring wave wash, Jefferson Parish, November 20 to December 30, 1915.....	272.25
9	5144	H. V. Deckbar, salary as inspector, Jefferson Parish, November 9 to December 9, 1915.....	50.00
14	5145	J. W. Monget, expenses as delegate New Orleans to Washington and return, December 6 to December 13, inclusive, to attend Rivers and Harbors Congress	121.95
14	5146	E. R. Ferry, expenses as delegate to Washington and return, December 6 to December 13, 1915, to attend Rivers and Harbors Congress.....	109.95
17	5147	H. V. Deckbar, repairing and rebuilding revetments, Jefferson Parish, damaged by storm, September 29, 1915.....	512.60
21	5148	The St. James Bank, interest on loan of \$100,-903.49 at 6%, June 30, 1915, to January 1, 1916..	3,027.11
31	5149	H. C. Leake, salary as President, December.....	100.00
31	5150	L. Montegut, Jr., salary as Secretary, December..	100.00
31	5151	E. R. Ferry, salary as Asst. Secretary, December..	50.00
31	5152	Mrs. F. Vezoux, office rent, Convent, December.. 1916.	10.00
Jan. 4	5153	H. V. Deckbar, repairing and rebuilding revetment and repairs to wave wash, Jefferson Parish, December 18, 1915, to January 1, 1916..	457.45
5	5154	Dameron-White Co., Ltd., first and partial payment Kennerville levee, Jefferson Parish.....	1,048.62
5	5155	Cumb. Tel. & Telg. Co., phone service, January..	5.17
5	5156	John M. Jolly, salary as inspector, Iberville Parish, Hermitage levee, November 22 to December 22, 1915	50.00

Date, Number, To Whom Issued and Why.			Amount.
7	5157	Mississippi River Levee Association, appropriation as per resolution of January 6.....	500.00
8	5158	H. V. Deckbar, repairing and rebuilding revetment and material, January 3 to January 8.....	165.53
10	5159	H. V. Deckbar, salary as inspector, December 9, 1915, to January 9, 1916.....	75.00
10	5160	P. N. J. Bossier, amount paid four men for extinguishing fire on revetment, St. Charles Parish.....	2.00
17	5161	G. W. Stanton, interest at 6% on Certificate 24 for \$5,596.80, January 15, 1915, to January 15, 1916, plus 1% for renewal.....	291.76
17	5162	R. P. Claiborne, interest on Certificates 35, 36, 38, 39 and 42 to January 15, 1916.....	2,964.84
17	5163	Hibernia Bank & Trust Co., payment of Certificate No. 21, due January 15, 1916.....	17,866.55
17	5164	Citizens Bank & Trust Co., interest on Certificates 37, 40, 41A and 41B, to January 15, 1916..	1,597.98
17	5165	Illinois Central R. R. Co., payment of Certificate No. 32, for \$3,526.72, with interest to January 17, 1916.....	3,739.48
17	5166	Y. & M. V. R. R. Co., interest on Certificate No. 33 for \$10,804.82, January 15, 1915, to January 15, 1916.....	648.28
18	5167	Whitney-Central Trust & Savings Bank, interest on certificates for \$67,739.05 for one year at 6%, plus 1% for renewal.....	4,741.73
31	5168	H. C. Leake, salary as President, January.....	100.00
31	5169	L. Montegut, Jr., salary as Secretary, January...	100.00
31	5170	E. R. Ferry, salary as Asst. Secretary, January..	50.00
31	5171	Mrs. F. Vezoux, office rent, Convent, January....	10.00
31	5172	Whitney-Central National Bank, semi-annual interest due February 1, 1916, on 6% gold debentures.....	4,500.00
Feb. 1	5173	Whitney-Central National Bank, to take up 6% debentures maturing February 1, 1916.....	75,000.00
1	5174	John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, December 22, 1915, to January 22, 1916.....	50.00
3	5175	Cumb. Tel. & Teleg. Co., February service and tolls.....	5.57
8	5176	Whitney-Central Trust & Savings Bank, 1% commission for extension of \$75,000 loan.....	750.00
10	5177	H. V. Deckbar, salary as inspector, Jefferson Parish, January 9 to February 9, 1916.....	75.00
10	5178	The Louisiana Cypress Lumber Co., lumber purchased for rebuilding and repairing revetment, Jefferson Parish.....	565.12
15	5179	The Interim, publishing proceedings of the Board, August, September, October, November and December, 1915, and January, 1916.....	125.00
15	5180	A. A. Laganne, cutting and removing pecan trees on Belle Point levee.....	10.00
15	5181	John M. Jolly, salary as inspector, 17 days at \$50 per month, Hermitage levee, Iberville Parish..	28.30

Date, Number, To Whom Issued and Why.		Amount.
18	5182 George E. Daigre, draining, sacking and ditching levees, team hire and purchase of sacks, East Baton Rouge Parish.....	167.70
18	5183 H. V. Deckbar, draining, sacking and ditching levees, team hire, purchase of sacks, etc., Jefferson Parish.....	789.65
23	5184 H. C. Leake, hotel bill, Baton Rouge, President and Assistant Secretary and other cash expenses in Baton Rouge, Plaquemine and New Orleans, trip of National Flood Committee.....	14.40
23	5185 F. Montz, draining levees, St. Charles Parish....	131.25
23	5186 S. N. Elfer, drainage, St. John Parish.....	58.80
23	5187 S. N. Elfer, drainage, St. John Parish.....	129.05
23	5188 L. S. Bourgeois, drainage, St. James Parish.....	233.25
26	5189 W. A. Elfer, draining levees, St. Charles Parish..	129.00
26	5190 Joseph LeBrun, draining levees, Garyville to Belle Point, St. John Parish.....	195.70
26	5191 F. L. Rhodes, drainage, etc., Iberville Parish, February 1 to February 19, 1916.....	1,341.00
26	5192 Lucien Armitage, drainage, Ascension Parish, two weeks ending February 19, 1916.....	265.05
26	5193 Cancelled.	
26	5194 Baudry Bros., drainage, St. James Parish, two weeks ending February 19, 1916.....	388.00
28	5195 Picard & Geismar, drainage and sacking levees, Ascension Parish, two weeks ending February 12, 1916.....	201.40
29	5196 H. C. Leake, salary as President, February.....	100.00
29	5197 L. Montegut, salary as Secretary, February.....	100.00
29	5198 E. R. Ferry, salary as Asst. Secretary, February..	50.00
29	5199 Mrs. F. Vezoux, office rent, Convent, February...	10.00
29	5200 Whitney-Central Trust & Savings Bank, debentures printed by Dameron-Pierson Co.....	35.00
29	5201 George E. Daigre, drainage, sacking, etc., East Baton Rouge Parish, and inspector's salary....	234.15
Mar. 1	5202 H. V. Deckbar, salary of night guards, Jefferson Parish.....	200.00
2	5203 Mississippi River Levee Association, part of expense of trip of Congressional Flood Committee from Baton Rouge to New Orleans, February 19, 1916.....	100.00
3	5204 Whitney-Central National Bank, interest on Certificate No. 30, for \$3,013.64, from July 31, 1914, to January 15, 1916, at 6%.....	279.27
4	5205 H. V. Deckbar, draining, sacking, ditching levees, etc., Jefferson Parish.....	1,116.53
6	5206 Cumb. Tel. & Telg. Co., service and tolls, March..	13.14
6	5207 H. C. Leake, expenses of inspection over levees, Jefferson Parish, February 20; Southwood levee, February 24, and telegrams, February 4 to February 11, 1916.....	17.57
8	5208 W. A. Elfer, salary as inspector, St. Charles Parish	50.00

Date, Number, To Whom Issued and Why.			Amount.
8	5209	The Y. & M. V. R. R. Co., freight charges on tarpaulins, wheelbarrows and shovels to Southwood levee, February 25, 1916.....	20.88
10	5210	Drauzin Bourgeois, salary as inspector, St. James Parish, month ending March 6, 1916, and six days	60.00
10	5211	L. S. Bourgeois, salary as inspector, St. James Parish, month ending March 6, 1916.....	50.00
10	5212	R. R. Blouin, salary as inspector, Iberville Parish, month ending March 1, 1916.....	50.00
10	5213	Paul Hebert, salary as inspector, Iberville Parish, month ending March 1, 1916.....	50.00
11	5214	Joseph LeBrun, salary as inspector, St. John Parish, February, 1916.....	50.00
11	5215	W. A. Elfer, ditching and draining levees, St. Charles Parish	288.64
Mar. 11	5216	Joseph LeBrun, draining levees, St. John Parish	99.30
11	5217	H. V. Deckbar, salary as inspector, Jefferson Parish, month ending March 8, 1916.....	75.00
13	5218	C. V. Frey, drainage, St. James Parish.....	144.25
15	5219	Adam Otterman, Jr., salary as assistant inspector, Jefferson Parish, February 5 to March 5, 1916..	50.00
16	5220	H. V. Deckbar, salaries of night watchmen, Jefferson Parish, February 27 to March 11, 1916..	206.00
16	5221	Feltus L. Rhodes, ditching, draining and sacking levees, Iberville Parish.....	505.95
16	5222	Joseph LeBrun, draining and bleeding levees, St. John Parish	28.40
16	5223	H. V. Deckbar, draining, sacking and ditching levees, Jefferson Parish.....	440.50
21	5224	H. C. Braud, Commissioner's per diem for attendance one meeting, February 2, 1915.....	4.00
21	5225	L. P. Landry, Commissioner's per diem for attendance two meetings, February 2 and March 3, 1915	8.00
21	5226	L. P. Rhodes, Commissioner's per diem for attendance two meetings, February 2 and March 31, 1915	8.00
21	5227	Dr. W. P. Miles, Commissioner's per diem for attendance one meeting, February 2, 1915.....	4.00
21	5228	G. L. Menuet, Commissioner's per diem for attendance two meetings, February 2 and March 31, 1915	8.00
21	5229	F. J. Waguespack, Commissioner's per diem for attendance two meetings, February 2 and March 31, 1915.....	8.00
21	5230	F. O. Delaune, commissioner's per diem, attendance two meetings, February 2 and March 31....	8.00
21	5231	Robert Otterman, Commissioner's per diem for attendance two meetings, February 2 and March 31, 1915.....	8.00
22	5232	H. V. Deckbar, salaries night guards, Jefferson Parish, March 11 to March 19, 1916.....	122.75

Date, Number, To Whom Issued and Why.		Amount
22	5233 H. C. Leake, railroad, pullman, hotel and other expenses, New Orleans to Washington and return, March 11 to March 16, to attend hearing of National Flood Committee, March 13, 1916...	96.50
22	5234 E. S. Upton Printing Co., printing 500 letter heads	3.25
23	5235 W. A. Elfer, salaries of night guards, month ending March 19, 1916, St. Charles Parish.....	243.00
23	5236 George E. Daigre, draining and sacking levees, East Baton Rouge Parish, and for salaries of inspectors, month ending March 22, 1916.....	254.45
24	5237 Henry L. Sarpy, passing act of pledge, six copies of each; paraphing 75 bonds and for services...	50.00
24	5238 Joseph LeBrun, salaries of night watchmen, St. John Parish	541.50
25	5239 F. Montz, draining, sacking and cutting outlets, and salaries of night guards, purchase of sacks, St. Charles Parish.....	358.21
25	5240 Paul Hebert, salary as inspector, Iberville Parish, 17 days at \$50 per month.....	28.35
25	5241 R. R. Blouin, salary as inspector, Iberville Parish 17 days at \$50 per month.....	28.35
25	5242 Feltus L. Rhodes, draining, sacking levees, salaries of night guards, etc., Iberville Parish.....	153.22
30	5243 Cancelled.	
30	5244 L. S. Bourgeois, draining, sacking levees and purchase of sacks, St. James Parish.....	251.30
31	5245 H. C. Leake, salary as President, March.....	100.00
31	5246 L. Montegut, Jr., salary as Secretary, March.....	100.00
31	5247 E. R. Ferry, salary as Asst. Secretary, March.....	50.00
31	5248 Mrs. F. Vezoux, office rent, Convent, March.....	10.00
Apl. 1	5249 A. Baldwin Co., Ltd., wheelbarrows and shovels, Southwood levee	136.46
1	5250 Eagle Bag Corporation, bags purchased account high water 1916.....	210.24
1	5251 Fulton Bag & Cotton Mills, bags purchased account high water 1916.....	110.10
1	5252 Louisiana Bag Corporation, bags purchased account high water 1916.....	111.58
1	5253 Dan W. Feitel Bag Co., Ltd., bags purchased account high water 1916.....	57.36
4	5254 Cumb. Tel. & Telg. Co., service April and tolls....	14.78
6	5255 W. A. Elfer, draining levees, St. Charles Parish..	56.25
6	5256 W. A. Elfer, salary as inspector, St. Charles Parish	50.00
6	5257 Drouzin Bourgeois, salary as levee inspector, March, 1916, St. James Parish.....	50.00
6	5258 L. S. Bourgeois, draining levees, Wilton and Helvetia levees, St. James Parish.....	32.00
6	5259 Drouzin Bourgeois, draining levees, College Point to Lutchet, St. James Parish.....	21.00
8	5260 H. C. Leake, 1,000 government stamped envelopes	21.68
8	5261 H. C. Leake, expenses of self and Assistant State Engineer Monget, levee inspection trip from Baton Rouge to Convent, April 7, 1916, including hotel expenses in Baton Rouge and auto hire and for telegrams, March, 1916.....	38.70

Date, Number, To Whom Issued and Why.		Amount.
10	5262 H. V. Deckbar, salary at inspector, Jefferson Parish, March 9 to April 9, 1916.....	75.00
10	5263 H. V. Deckbar, sacking wave wash on levee, Jefferson Parish, and team hire.....	8.35
10	5264 Adam Otterman, Jr., salary as assistant inspector, Jefferson Parish, March 5 to April 5, 1916.....	50.00
11	5265 Brooks Tarpaulin Co., rent of tarpaulins, Southwood levee, Ascension Parish.....	188.35
11	5266 Mexican Petroleum Corporation, salaries of night watchman in front of Destrahan property.....	47.82
11	5267 Nelson Madere, two months salary as inspector, February and March, 1916, St. John Parish....	100.00
11	5268 F. Montz, two months salary as inspector, St. Charles Parish, February 5 to April 5, 1916....	100.00
11	5269 Joseph LeBrun, salary as inspector, St. John Parish, March, 1916.....	50.00
12	5270 The Donaldsonville Chief, printing 200 dodgers...	1.75
12	5271 Jas. Buckley & Co., Ltd., printing 500 pay rolls...	11.75
19	5272 Rosemond Braud, salary as inspector, Ascension Parish, February 3 to April 3, 1916.....	100.00
19	5273 L. W. Armitage, draining levees, St. James to Southwood, Ascension Parish	39.00
30	5274 V. Carmonche, salary as guard, Paulina to Hester, St. James Parish, February 24 to March 16, 22 days at \$1.50.....	33.00
20	5275 Ulysse Dufresne, day's salary ditching, St. John Parish	1.25
26	5276 L. S. Bourgeois, salary as inspector, St. James Parish, month ending April 6, 1916.....	50.00
28	5277 George E. Daigre, salary as inspector, East Baton Rouge Parish, month ending March 22.....	50.00
29	5278 H. C. Leake, salary as President, April.....	100.00
29	5279 L. Montegut, Jr., salary as Secretary, April.....	100.00
29	5280 E. R. Ferry, salary as Asst. Secretary, April.....	50.00
29	5281 Mrs. F. Vezoux, office rent, Convent, April.....	10.00
May 8	5282 Cumz. Tel. & Telg. Co., service, May, 1916.....	5.17
11	5283 H. V. Deckbar, salary as inspector, Jefferson Parish, April 9 to May 9, 1916.....	75.00
15	5284 John M. Jolly, salary as inspector, Iberville Parish, April 10 to May 10, 1916.....	50.00
29	5285 J. Burton LeBlanc & Bros., salaries of laborers and rations furnished, Southwood levee, high water, 1916	46.49
29	5286 Feltus L. Rhodes, draining levee, etc., Iberville Parish, and labor furnished Southwood levee, Ascension Parish, high water 1916.....	197.50
29	5287 Union Planting & Mfg. Co., labor furnished for work on Southwood levee, high water 1916....	70.00
29	5288 The Louis Hymel Planting & Mfg. Co., labor furnished for work on Southwood levee, high water 1916	69.00
29	5289 Picard & Geismar, emergency work done on Southwood levee, Ascension Parish, high water 1916.	36.04

Date, Number, To Whom Issued and Why.	Amount.
29 5290 T. J. Nagel, labor and team hire, Southwood levee, high water 1916.....	136.50
29 5291 The Big Store, provisions furnished men, Southwood levee, high water 1916.....	26.45
29 5292 Lyon Cypress Lumber Co., labor furnished three days, Southwood levee, high water 1916.....	90.42
29 5293 Colonial Sugars Co., labor furnished, St. James and Southwood levees, high water 1916.....	369.72
30 5294 George E. Daigre, salary as inspector, East Baton Rouge Parish, month ending May 22, 1916.....	50.00
31 5295 H. C. Leake, salary as President, May.....	100.00
31 5296 L. Montegut, salary as Secretary, May.....	100.00
31 5297 E. R. Ferry, salary as Asst. Secretary, May.....	50.00
31 5298 Mrs. F. Vezoux, office rent, Convent, May.....	10.00
Total.....	\$155,759.33

Disbursements From June 1, 1916, to May 31, 1917.

Date, Number, To Whom Issued and Why. 1916.	Amount.
June 10 5299 Cumb. Tel. & Telg. Co., service, June, and tolls..\$	5.88
12 5300 H. V. Deckbar, salary as inspector, Jefferson Parish, month ending June 9, 1916.....	75.00
20 5301 John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, month ending June 10, 1916.....	50.00
27 5302 St. James Bank, interest on \$100,903.49 at 6%, January 1, 1916, to June 30, 1916.....	3,027.11
27 5303 Chris Lockbaum, removing old revetment at Kenner, Jefferson Parish.....	25.00
30 5304 H. C. Leake, salary as President, June.....	100.00
30 5305 L. Montegut, Jr., Salary as Secretary, June.....	100.00
30 5307 E. R. Ferry, salary as Asst. Secretary, June.....	50.00
30 5307 Mrs. F. Vezoux, office rent, Convent, June.....	10.00
July 3 5308 Paul Berthelot, refund, mill and acreage tax overpaid year 1915.....	299.79
7 5309 H. C. Leake, long distance tolls and telegrams.....	3.36
7 5310 State Times, publishing notice of sale Lot 1, Block 4, Hanson City.....	5.40
8 5311 Damerone-White Co., Ltd., second and partial payment, Kennerville levee, Jefferson Parish...	2,383.91
14 5312 George E. Daigre, cutting weeds, Gay levee, East Baton Rouge Parish.....	38.95
14 5313 The Longview Sugar Co., labor furnished Southwood levee, Ascension Parish, February 24 to February 26, 1916.....	30.00
14 5314 H. V. Deckbar, salary as inspector, Jefferson Parish, month ending July 9, 1916.....	75.00
14 5315 John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, month ending July 10..	50.00
21 5316 L. Keller & Co., labor furnished for work on levees, St. James Parish.....	88.00

Date, Number, To Whom Issued and Why.		Amount.
28	5317 Whitney-Central Nat. Bank, semi-annual interest due August 1 on 6% gold debentures.....	4,500.00
31	5318 H. C. Leake, salary as President, July.....	100.00
31	5319 L. Montegut, Jr., salary as Secretary, July.....	100.00
31	5320 E. R. Ferry, salary as Asst. Secretary, July.....	50.00
31	5321 Mrs. F. Vezoux, office rent, Convent, July.....	10.00
Aug. 2	5322 Dameron-White Co., Ltd., third and partial payment Kenner levee, Jefferson Parish.....	2,776.20
5	5323 The Interim, publishing proceedings of Board months of February, March, April, May, June and July, 1916.....	125.00
5	5324 H. C. Leake, long distance tolls, June 21 to July 18, 1916.....	2.14
11	5325 H. V. Deckbar, salary as Inspector, Jefferson Parish, July 9 to August 10, 1916.....	75.00
14	5326 H. J. Langhauser, refund of deposit account sale of lands.....	15.00
14	5327 John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, month ending August 10, 1916.....	50.00
24	5328 H. C. Leake, expenses inspecting levee, Jefferson Parish, August 6, 1916, and expenses of self and Asst. State Engineer Monget, auto hire etc., inspecting levees from Baton Rouge to Kenner, August 22 and 23.....	64.40
31	5329 H. C. Leake, salary as President, August.....	100.00
31	5330 L. Montegut, salary as Secretary, August.....	100.00
31	5331 E. R. Ferry, salary as Asst. Secretary, August.....	50.00
31	5332 Mrs. F. Vezoux, office rent, Convent, August.....	10.00
Sep. 5	5333 V. Cantrelle, cutting weeds, Jefferson Parish.....	355.00
6	5334 Dameron-White Co., Ltd., fourth payment Kenner levee, Jefferson Parish.....	1,529.33
9	5335 Arthur Ferry, cutting weeds, St. James Parish....	295.00
12	5336 H. V. Deckbar, salary as inspector, Jefferson Parish, month ending September 9, 1916.....	75.00
20	5337 W. A. Elfer, cutting weeds, St. Charles Parish....	500.00
21	5338 John M. Jolly, salary as inspector, Hermitage levee, Iberville Parish, one month and seven days, at \$50.00 per month, August 10 to September 16, 1916.....	61.62
30	5339 H. C. Leake, salary as President, September.....	100.00
30	5340 L. Montegut, Jr., salary as Secretary, September..	100.00
30	5341 E. R. Ferry, salary as Asst. Secretary, September..	50.00
30	5342 Mrs. F. Vezoux, office rent, Convent, September...	10.00
Oct. 4	5343 The Y. & M. V. R. R. Co., cost of passenger transportation furnished laborers employed at Southwood La., during February, 1916.....	711.39
4	5344 Dameron-White Co., Ltd., fifth and final payment on Kenner levee, Jefferson Parish, plus 20% previously reserved.....	4,200.19
6	5345 L. St. Cyr, cutting weeds, St. John Parish.....	344.25
10	5346 J. R. Kilroy, cutting weeds, East Baton Rouge Parish.....	381.06
11	5347 Feltus L. Rhodes, cutting weeds, Iberville Parish..	689.92

Date, Number, To Whom Issued and Why.			Amount.
12	5348	L. W. Armitage, cutting weeds, Ascension Parish.	269.39
12	5349	H. V. Deckbar, salary as inspector, Jefferson Parish, month ending October 9, 1916.....	75.00
25	5350	Geo. E. Daigre, salary as inspector, East Baton Rouge Parish, month ending October 20, 1916..	50.00
31	5351	H. C. Leake, salary as President, October.....	100.00
31	5352	L. Montegut, Jr., salary as Secretary, October....	100.00
31	5353	E. R. Ferry, salary as Asst. Secretary, October....	50.00
31	5354	Mrs. F. Vezoux, office rent, Convent, October.....	10.00
No. 11	5335	H. V. Deckbar, salary as inspector, Jefferson Parish, month ending November 9, 1916.....	50.00
24	5356	Geo. E. Daigre, salary as inspector, East Baton Rouge Parish, month ending November 20, 1916.	50.00
24	5357	Dameron-White Co., Ltd., sixth and supplemental final payment Kennerville levee, 1,653 yards at 9.43 cents, as per certificate J. W. Monget, Asst. State Engineer.....	155.87
Dec. 1	5358	H. C. Leake, salary as President, November.....	100.00
1	5359	L. Montegut, Jr., salary as Secretary, November..	100.00
1	5360	E. R. Ferry, salary as Asst. Secretary, November..	50.00
1	5361	Mrs. F. Vezoux, office rent, Convent, November..	10.00
1	5352	Times-Picayune, publishing proposals, November 23, 1916	9.35
1	5363	F. Reynaud, receiver Uncle Sam Planting and Mfg. Co., work on Southwood levee and draining levee in front of Uncle Sam plantation.....	51.15
2	5364	L. E. Rhodes, wave-wash work, Iberville Parish, Lepers' Home levee, Pt. Clair and Foley levees, Welcome, Ophelia bank, Moareville and Loret levees	1,182.95
4	5365	Geo. E. Daigre, salary seven days as inspector, East Baton Rouge Parish, at \$50.00 per month	11.66
4	5366	Geo. W. Garig Contracting Co., restoring river side slope Martinez, Conrad, Hope Estate and Cottage levees, East Baton Rouge Parish.....	3,960.15
14	5367	Geo. W. Garig Contracting Co., first and partial payment St. Gabriel Church levee, Iberville Parish	3,212.00
18	5368	H. C. Leake, personal expenses as delegate representing the Board at Rivers and Harbors Congress, Washington, D. C., December 6 to 10....	132.40
18	5369	E. R. Ferry, personal expenses as delegate to Rivers and Harbors Congress, Washington, D. C., December 3 to 10, representing the Board...	147.90
18	5370	Vic. Cantrelle, restoring wave-wash and sodding same, Jefferson Parish	217.80
18	5371	H. V. Deckbar, salary as inspector, Jefferson Parish, month ending December 9, 1916.....	50.00
19	5372	F. L. Rhodes, restoring river side slope Plaquemine Point and Mt. Olive levees, Iberville Parish	1,466.20
19	5373	R. R. Blouin, restoring river side slope, Pt. Clear Church levee, Iberville Parish.....	72.00
19	5374	F. F. Hansell & Bro., Ltd., printing postals, Sarpy levee, St. John Parish.....	2.30

Date, Number, To Whom Issued and Why.			Amount.
19	5375	Paul Kerber, digging ditch and land of new levee, Kenner, Jefferson Parish, 16 acres at \$3.25.....	52.00
19	5376	R. R. Blouin, wave-wash work, Iberville Parish, Billings, Brown, Daigre, Ashe, Williams, Landry, Granada, Banks, Loret, Virginia and Evergreen levées	1,848.65
19	5377	F. Labische, salary as inspector, wave-wash work, Plaquemine Point, Iberville Parish, two months ending November 30, 1916.....	100.00
21	5378	H. C. Braud, Commissioner's per diem attendance three meetings, January 6, February 4 and December 19, 1916	12.00
21	5379	L. P. Landry, Commissioner's per diem attendance two meetings, February 4 and April 7, 1916....	8.00
21	5380	L. P. Rhodes, Commissioner's per diem attendance four meetings, January 6, February 4, April 7 and December 19, 1916.....	16.00
21	5381	Dr. W. P. Miles, Commissioner's per diem attendance two meetings, February 4 and December 19, 1916	8.00
21	5382	G. L. Menuet, Commissioners' per diem attendance three meetings, January 6, February 3 and December 19, 1916.	12.00
21	5383	F. J. Waguespack, Commissioner's per diem attendance four meetings, January 6, February 4, April 7 and December 19, 1916.....	16.00
21	5384	F. O. Delaune, Commissioner's per diem attendance three meetings, February 4, April 7 and December 19, 1916	12.00
21	5385	Robt. Otterman, Commissioner's per diem attendance four meetings, January 6, February 4, April 7 and December 19, 1916.....	16.00
22	5386	The St. James Bank, interest on \$100,903.49, at 6%, to January 1, 1917.....	3,027.11
30	5387	H. C. Leake, salary as President, December.....	100.00
30	5388	L. Montegut, Jr., salary as Secretary, December..	100.00
30	5389	E. R. Ferry, salary as Asst. Secretary, December..	50.00
30	5390	Mrs. F. Vezoux, office rent, Convent, December.. 1917.	10.00
Jan. 2	5391	A. C. Richarme, first and partial payment work on Conrad Point revetment, East Baton Rouge Parish	877.20
4	5392	Geo. W. Garig Contracting Co., second and partial payment St. Gabriel Church levee, Iberville Parish	3,534.00
4	5393	R. R. Blouin, salary as inspector, Ophelia levee, Iberville Parish, twenty-nine days in October, 1916, at \$50.00 per month.....	48.17
4	5394	Cumb. Tel. & Telg. Co., phone service, January..	5.17
9	5395	The Interim, publishing proceedings of Board for last half of year 1916.....	125.00
9	5396	E. S. Upton Printing Co., printing 2,000 letter heads	7.50

Date, Number, To Whom Issued and Why			Amount.
9	5397	Amilear Cambre, salary as inspector, Laplace enlargement, St. John Parish, two months ending December 31, 1916	100.00
10	5398	H. V. Deckbar, salary as inspector, Jefferson Parish, month ending January 9, 1917	50.00
11	5399	F. F. Hansell & Bro., Ltd., printing postals, Conrad Point revetment, East Baton Rouge Parish	1.75
13	5400	H. V. Deckbar, work in repairing toe bulkhead and restoring washout in same, Jefferson Parish, January 3 to 13, 1917	46.20
15	5401	G. W. Stanton, interest at 6% on Certificate No. 24 for \$5,566.80, January 15, 1916, to January 15, 1917, plus 1% for renewal	391.76
15	5402	Mrs. John E. Ryan, interest on Certificates Nos. 35, 36, 38, 39 and 42 for one year at 6%	2,189.24
15	5403	The Y. & M. V. R. R. Co., redemption of Certificate No. 33 for \$10,804.82, with interest from January 15, 1916, to January 15, 1917	11,453.11
16	5404	Citizens' Bank & T. Co., interest on Certificates Nos. 37, 40, 41-A and 41-B to January 15, 1917	1,598.00
19	5405	B. F. Waddill, salary as inspector, December 15, 1916, to January 1, 1917, and for expert services revetment work, East Baton Rouge Parish	50.00
23	5406	L. S. Bourgeois, cutting rat hole and excavating canal, Convent; repairing wave-wash, Central, St. James Parish	143.70
24	5407	A. Wilbert's Sons Lbr. & Shingle Co., assignee, amount of assignment of A. C. Richarme on contract November 20, 1916, Conrad Point revetment, East Baton Rouge Parish	3,356.00
24	5408	A. C. Richarme, second and partial payment account work Conrad Point revetment, East Baton Rouge Parish	3,274.00
24	5409	Paul Koeber, digging canal to drain pits, front of Perkins levee and Soniat levee, Jefferson Parish	186.07
30	5410	The Donaldsonville Chief, publishing notice of sale of lands in Ascension Parish	4.00
30	5411	State Times, publishing notice of sale of lands, Ascension Parish	1.35
31	5412	H. C. Leake, salary as President, January	100.00
31	5413	C. Roussel, salary as Secretary, January	100.00
31	5414	E. R. Ferry, salary as Asst. Secretary, January	50.00
31	5415	Mrs. F. Vezoux, office rent, Convent, January	10.00
31	5416	B. F. Waddill, expert services as inspector, Conrad revetment, January 1 to 21, 1917, at \$100.00 per month	70.00
Feb. 1	5417	Whitney-Central Nat. Bank, to take up 6% debentures maturing February 1, 1917	75,000.00
1	5418	Whitney-Central Nat. Bank, semi-annual interest due February 1, 1917, on 6% gold debentures	4,500.00
1	5419	Cancelled	
1	5420	Whitney-Central Trust & Savings Bank, 1% commission for execution of \$85,000.00 loan	850.00

Date, Number, To Whom Issued and Why.			Amount.
6	5421	Whitney-Central Trust & Savings Bank, payment of Certificates 23, 25 and 29-A, with interest from January 15, 1916, to February 6, 1917....	9,988.16
6	5422	Cumb. Tel & Telg. Co., phone service for February, 1917, and tolls.....	6.97
13	5423	Whitney-Central Nat. Bank, interest on Certificate No. 30 for \$3,013.64, from January 15, 1916, to January 15, 1917, at 6%.....	180.78
14	5424	L. S. Bourgeois, salary as inspector, St. James Parish, 24¾ days, at \$1.66 per day, during period January 2 to February 2, 1917.....	41.08
15	5425	Henry L. Sarpy, executing loan agreement, furnishing copies, paraphing bonds and for all services.....	46.25
21	5426	H. V. Deckbar, salary as Inspector, Jefferson Parish, month ending February 9, 1917.....	50.00
21	5427	State-Times, publishing notice of sale of lands, Jefferson Parish.....	3.20
28	5428	H. C. Leake, salary as President, February.....	100.00
28	5429	C. Roussel, salary as Secretary, February.....	100.00
28	5430	E. R. Ferry, salary as Asst. Secretary, February...	50.00
28	5431	Mrs. F. Vezoux, office rent, Convent, February...	10.00
28	5432	F. E. Fagot, ditching upper end Soniat levee, Jefferson Parish.....	40.39
Mch. 1	5433	L. B. Spear, refund of amount deposited with application for land, Ascension Parish.....	15.00
5	5434	Amilcar Cambre, salary as inspector, Laplace levee enlargement, St. John Parish, two months ending February 28, 1917, at \$50.00 per month.....	100.00
8	5435	The Grasser Contracting Co., first and partial payment account Sarpy levee, St. Charles Parish..	4,752.64
8	5436	Geo. W. Garig Contracting Co., third and partial payment work St. Gabriel Church levee, Iberville Parish.....	4,620.00
9	5437	L. S. Bourgeois, filling canal and restoring wave-wash, St. James Parish, five weeks ending February 17, 1917.....	206.50
9	5438	F. Keller, salary as inspector, Sarpy levee, St. Charles Parish, two months ending February 28, 1917.....	100.00
10	5439	H. V. Deckbar, salary as inspector, Jefferson Parish and work digging ditch, building and white-washing fence.....	62.00
10	5440	Cumb. Tel. & Telg. Co., phone service, March, 1917, and tolls.....	5.97
10	5441	H. C. Leake, expenses on inspection of levees, upper Ascension Parish, February 14, 1917....	7.50
21	5442	F. E. Fagot, salary as inspector, February 2, 1917, to March 2, 1917, Jefferson Parish.....	50.00
24	5443	Whitney-Central Trust and Savings Bank, interest on Certificates 26, 27, 28, 29-B, 31 and 34, amounting to \$58,350.20, January 15, 1916, to April 1, 1917, at 6%.....	4,240.10

Date, Number, To Whom Issued and Why.		Amount.
20	5444 Hercules Co., Ltd., yardage, Laplace, La., as per contract with State of Louisiana, September 12, 1916, and extra work tracking machine.....	7,177.87
30	5445 R. R. Blouin, salary as inspector, St. Gabriel Church levee, October 31, 1916, to March 17, 1917, four months and seventeen days, at \$50.00 per month	228.33
30	5446 H. C. Leake, salary as President, March.....	100.00
30	5447 C. Roussel, salary as Secretary, March.....	100.00
30	5448 E. R. Ferry, salary as Asst. Secretary, March....	50.00
30	5449 Mrs. F. Vezoux, office rent, Convent, March.....	10.00
Apr 4	5450 Amilcar Cambre, salary as inspector, Laplace levee, St. John Parish, March 1 to 27, 27 days at \$50.00 per month.....	45.00
4	5451 Cumb. Tel. & Telg. Co., phone service and long distance tolls	7.21
13	5452 The Grasser Contracting Co., second and partial payment, work on Sarpy levee, St. Charles Parish	3,931.04
16	5453 H. V. Deckbar, salary as inspector, Jefferson Parish, month ending April 9, 1917; digging ditch, filling ruts, etc., Perkins and Christina levees.	65.80
17	5454 R. R. Blouin, draining levees, Iberville Parish, week ending April 14, 1917.....	48.00
19	5455 F. E. Fagot, work on levees, Jefferson Parish; salaries of watchmen and salary as inspector, March 12 to April 12, 1917.....	169.80
21	5456 Geo. W. Garig Contracting Co., fourth and partial payment, work St. Gabriel Church levee, Iberville Parish	946.00
28	5457 P. N. Schexnaydre, ditching and cutting briars, St. Charles Parish	181.52
30	5458 H. C. Leake, salary as President, April.....	100.00
30	5459 C. Roussel, salary as Secretary, April	100.00
30	5460 E. R. Ferry, salary as Asst. Secretary, April.....	50.00
30	5461 Mrs. F. Vezoux, office rent, Convent, April.....	10.00
May 2	5462 Cumb. Tel. & Telg. Co., phone service, May, 1917, and for tolls.....	7.07
4	5463 F. Keller, salary as inspector, two months ending April 30, 1917, at \$50.00 per month.....	100.00
8	5464 State Times, publishing notice of sale of lands, Jefferson Parish	3.20
8	5465 James Lorio, salary as watchman on levees, St. John Parish, April 6 to May 6, 1917.....	50.00
8	5466 Max Euglade, salary as watchman on levees, April 7 to May 7, 1917, St. John Parish.....	50.00
8	5467 A. A. Laganne, salary as watchman on levees, April 7, to May 7, 1917, St. John Parish.....	50.00
8	5468 Willie Melancon, salary as watchman on levees, April 7 to May 7, 1917.....	50.00
10	5469 Etienne Trepagnier, salary as night guard on levees, St. Charles Parish, April 9 to May 9, 1917	50.00
10	5470 R. L. Schexnaydre, salary as guard on levees, St. Charles Parish, April 8 to May 8, 1917.....	50.00

Date, Number, To Whom Issued and Why.		Amount.
11	5471 N. Schexnaydre, salary as guard on levee, St. Charles Parish, April 9 to May 9, 1917.....	50.00
14	5472 H. V. Deckbar, salary as inspector, Jefferson Parish, April 9 to May 9, 1917, and for work filling holes in crown of levee Protection Levee, at Harahan	53.50
16	5473 Etienne Trepagnier, salary as guard on levee, St. Charles Parish, three days, at \$50.00 per month.	5.00
17	5474 O. Richard, salaries of levee guards and drainage, Iberville Parish, up to May 12, 1917.....	292.00
17	5475 F. E. Fagot, salary as inspector, Jefferson Parish, April 12 to May 12, 1917.....	50.00
17	5476 Wm. Luke, work ditching levees from Stuart place Kenner, Jefferson Parish, 33 acres, at \$1.25.....	41.25
19	5477 R. L. Schexnaydre, work ditching levees, St. Charles Parish, May 1 to May 14, and salary as guard May 8 to May 12, four days, at \$50.00 per month	60.12
21	5478 H. F. Lambert, salary as night watchman, St. Charles Parish, month ending May 9, 1917.....	50.00
21	5479 L. W. Armitage, work ditching levees, Ascension Parish	203.85
21	5480 Aristide Hebert, salary as watchman on levees, Ascension Parish, month ending May 12, 1917..	50.00
21	5481 Louis LeBlanc, salary as watchman on levees, Ascension Parish, month ending May 12, 1917....	50.00
21	5482 O'Neil Bebin, salary as watchman on levees, Ascension Parish, month ending May 12, 1917....	50.00
21	5483 Rosemond Braud, salary as watchman on levees, Ascension Parish, one month and ten days, April 5 to May 15, at \$50.00 per month.....	66.66
22	5484 Geo. Laubersheimer, salary as guard on levees, Harahan to St. Charles Parish line, April 15 to May 17, at \$50.00 per month, Jefferson Parish..	53.30
22	5485 N. Lauricella, salary as guard on levees, Jefferson Parish, Harahan to St. Charles Parish line, April to May 17, at \$50.00 per month.....	53.30
23	5486 Gibson Grabert, salary as guard on levees, East Baton Rouge Parish, April 9 to May 12, 1917, at \$50.00 per month.....	56.66
23	5487 Peter Jacobs, salary as guard on levees, East Baton Rouge Parish, April 9 to May 12, 1917, at \$50.00 per month.....	56.66
23	5488 Gilbert Landry, salary as guard on levees, East Baton Rouge Parish, April 9 to May 12, 1917, at \$50.00 per month.....	56.66
23	5489 Louis Begue, salary as guard on levees, East Baton Rouge Parish, April 9 to May 12, 1917, at \$50.00 per month	56.66
28	5490 James Lorio, salary as watchman on levees, St. John Parish, May 6 to May 12, 1917, seven days, at \$50.00 per month.....	11.66

Date, Number, To Whom Issued and Why.	Amount.
28 5491 H. C. Maurin, work ditching levees, St. John Parish, and salaries of watchman.....	58.75
31 5492 H. C. Leake, salary as President, May.....	100.00
31 5493 C. Roussel, salary as Secretary, May.....	100.00
31 5494 E. R. Ferry, salary as Asst. Secretary, May.....	50.00
31 5495 Mrs. F. Vezoux, office rent, Convent, May.....	10.00
	\$189,408.88

The foregoing amounts from June 1, 1915, to May 31, 1916, are charged to the following accounts:

Levee Maintenance:

Labor.....	\$ 6,817.00	
Material.....	1,190.86	
Levee construction and enlargement.....	1,048.62	
Drainage.....	4,996.59	
Weed cutting.....	2,996.93	
Inspectors.....	2,070.00	
Revetment.....	1,135.58	\$ 20,255.58
Office rent.....		120.00

Salaries:

President.....	\$ 1,200.00	
Secretary.....	1,200.00	
Asst. Secretary.....	600.00	3,000.00
Official Journal.....		250.00
Postage, telegraph and telephone.....		52.08
Commissioner's per diem.....		56.00

Incidentals:

Loan repaid, interests, etc., on Certificate No. 20..	\$ 7,509.09	
Expenses delegates Rivers and Harbors Congress	231.90	7,740.99
		\$ 31,474.65

Interest on loan of \$100,903.46.....	\$ 6,054.21	
Appropriation to Mississippi River Commission...	500.00	
Interest on certificates.....	10,244.59	
Payment of Certificates Nos. 21 and 32.....	21,606.03	
Semi-annual interest due August 1, 1915 to February 1, 1916, 6% gold debentures.....	9,000.00	
To take up 6% debentures maturing February 1, 1916.....	75,000.00	
1% commission for extension \$75,000 loan.....	750.00	
Expenses of President in Baton Rouge, etc.; trip with National Flood Committee attending meeting Mississippi River Commission, St. Louis.....	132.40	
Printing debentures by Dameron-Pierson Co.....	35.00	
Printing official promulgation sale of two lots...	2.80	
Printing 110 postal cards for proposals.....	2.50	
Map of Southern Louisiana.....	1.00	
Part of expenses of trip Congressional Flood Committee.....	100.00	124,284.68
		\$155,759.32

The foregoing amounts from June 1, 1916, to May 31, 1917, are charged to the following accounts:

Levee Maintenance:

Levee construction	\$ 39,289.05	
Labor	17,757.95	
Weed cutting	2,873.57	
Inspectors	2,134.13	
Special inspectors	70.00—	\$ 62,124.70
Guards on levees.....		1,354.86
Office rent		120.00

Salaries:

President	\$ 1,200.00	
Secretary	1,200.00	
Asst. Secretary	600.00—	3,000.00
Official journal		250.00
Postage, telegraph, telephone		43.77
Commissioner's per diem		100.00

\$ 66,993.33

Incidentals:

Interest on \$100,903.49 loan.....	\$ 6,054.22	
Refund of mill and acreage taxes over paid year 1915	299.79	
Publishing notice of sale of lands.....	11.55	
Interest due on 6% gold debentures.....	9,000.00	
Refund of deposits account land sold.....	30.00	
Expenses President and State Engineer Monget, inspection of levees.....	64.40	
Laborers' transportation to Southwood levee during high water, 1916.....	711.39	
Expenses delegates to Rivers and Harbors Con- gress	280.30	
Interest on certificates	4,199.00	
Redemption of Certificate No. 33 for \$10,804.82, with interest	11,453.11	
Take up 6% debentures maturing February 1, 1917	75,000.00	
1% commission of execution of \$85,000.00 loan....	850.00	
Payment of Certificates 23, 25 and 29-A, with interest	9,988.16	
Interest on Certificate No. 30, February 15, 1916, to February 15, 1917, at 6%.....	180.78	
Execution of loan agreement, etc.....	46.25	
Interest on Certificates 26, 27, 28, 29-B, 31 and 34..	4,240.10	
Printing 2,000 letter heads.....	7.50—	122,415.55

\$189,408.88

Total disbursements June 1, 1915, to May 31, 1916. \$155,759.33

Total disbursements June 1, 1916, to May 31, 1917. 189,408.88

Grand total.....\$345,163.21

3. The regular salary account, including names of officers and employes is as follows:

Hunter C. Leake, President (legislative act) ..	\$100.00 per month
Christopher Rousel, Secretary.....	100.00 per month
E. R. Ferry, Asst. Secretary.....	50.00 per month

Commissioners \$4.00 per diem for each and every meeting attended. We have no regular inspectors, but during each high water season as many inspectors as are deemed necessary are put on, not less than one in each parish, at a salary of \$50.00 per month. These inspectors are taken off as soon as all danger from high water is passed. Inspectors are also appointed to supervise and report on levee construction. The President has supervisory control over the entire Board, looking after all construction, maintenance and repairs to levees in connection with and under the advice of the State Board of Engineers. Looks after the finances, makes periodical inspections of the levees and such other inspections from time to time as may be necessary. The Secretary and Assistant Secretary keep the accounts of the Board and assist the President in taking care of the correspondence.

4. This is all shown in detail in answer to inquiry No. 2.

5. This is shown in detail in answer to inquiry No. 2.

6. The President is an attorney-at-law; the Assistant Secretary is connected with the Illinois Central and the Yazoo and Mississippi Valley Railroad companies, which companies are vitally interested in the levees, and by legislative act are given representation on the Levee Board. Both officials give very considerable portion of their time to the work of the Pontchartrain Levee Board. It would be difficult to state exactly how much time is devoted as the time varies for different months of the year. The Secretary gives substantially all of his time to his duties. During periods of extreme high water, and when necessary, these officials devote all of their time to the service of the Board.

7. This is shown in answer to inquiry No. 2.

8. During the period covered by this report the following contracts were let:

September 21, 1915—Dameron-White Co., Kennerville levee, Jefferson Parish, 9.43 cents per cubic yard.

September 5, 1916—R. R. Blouin, Point Clear Church levee (restoring river side slope), Iberville Parish, 24.00 cents per cubic yard.

September 5, 1916—G. W. Garig Contracting Co.—Hope Estate levee (restoring river side slope), East Baton Rouge, Parish, 25.00 cents per cubic yard.

September 5, 1916—G. W. Garig Contracting Co.—Martinez levee (restoring river side slope), East Baton Rouge Parish, 25.00 cents per cubic yard.

September 5, 1916—G. W. Garig Contracting Co.—Conrad Point levee (restoring river side slope), East Baton Rouge Parish, 20.00 cents per cubic yard.

September 5, 1916—G. W. Garig Contracting Co.—Cottage levee (restoring river side slope), East Baton Rouge Parish, 20.00 cents per cubic yard.

September 5, 1916—Feltus L. Rhodes, Plaquemine Point levee (restoring river side slope), Iberville Parish, 28.00 cents per cubic yard.

September 5, 1916—Feltus L. Rhodes, Mt. Olive levee (restoring river side slope), Iberville Parish, 26.00 cents per cubic yard.

October 10, 1916—G. W. Garig Contracting Co., St. Gabriel Church levee, Iberville Parish, 27½ cents per cubic yard.

November 20, 1916—Grasser Contracting Co., Sarpy levee, St. Charles Parish, 15.80 cents per cubic yard.

November 20, 1916—A. C. Richarme, Conrad Point levee, East Baton Rouge Parish, \$2.15 per lin. ft.

Total amount paid above contractors shown in answer to question No. 2.

The Sarpy levee and St. Gabriel Church levee not yet completed. Amount so far paid answered in inquiry No. 2.

9. Outstanding bonds \$553,000.00 bearing interest at the rate of 6% per annum, payable semi-annually. One hundred and sixty thousand dollars gold debentures maturing in one and two years, bearing interest at the rate of 6% per annum, payable semi-annually. In addition to this indebtedness, the Bank of St. James has taken up and is carrying, for account of the Board \$100,903.49 at the rate of 6% per annum, payable semi-annually. The amount of interest paid during each fiscal year is shown in detail in answer to inquiry No. 2.

10. Our levee contracts are let by competition to the lowest bidder, by sealed proposals. The specifications are prepared by the State Board of Engineers, or by the member of that Board assigned to the Pontchartrain Levee District. The specifications are supervised and approved by the same Board or a member thereof. Warrants are issued for levee work on estimates prepared and approved by the State Board of Engineers. No ex-

tension of any contract for levee work has been relet, except for a small piece amounting to 18,000 to 19,000 yards on the St. Gabriel Church levee. The original contract was emergency work, a new levee being necessary for caving banks. The lowest bid for this work was high, and when it was found that an extension was necessary we asked for new bids with the view of reducing the contract price, if possible, but as there were no bids it was necessary to get the contractor to go on with the work at the same price.

11. In addition to the indebtedness set out in answer to inquiry No. 9, the Board has outstanding certificates of indebtedness for emergency work done in 1913-1914 as follows:

No. 24.	G. W. Stanton.....	\$ 5,596.80
No. 30.	Whitney Bank	3,013.64
No. 26.	Whitney Bank	11,758.08
No. 27.	Whitney Bank	8,777.72
No. 28.	Whitney Bank	11,386.88
No. 29-B.	Whitney Bank	3,724.51
No. 31.	Whitney Bank	4,963.20
No. 34.	Whitney Bank	17,729.81
No. 35.	Ryan estate	9,027.76
No. 36.	Ryan estate	6,373.22
No. 37.	Citizens' Bank	13,863.74
No. 38.	Ryan estate	6,020.37
No. 39.	Ryan estate	6,119.40
No. 40.	Citizens' Bank	4,468.32
No. 41-A.	Citizens' Bank	2,075.25
No. 41-B.	Citizens' Bank	6,225.75
No. 42.	Ryan estate	8,946.82
		\$130,081.27

These certificates bear interest at the rate of 6% per annum, payable semi-annually.

12. The only bonds sold within the past five years were \$49,000.00 held in the office of the State Treasurer out of the original bond issue of the Pontchartrain Levee Board. These bonds were sold to the Bank of St. James at \$110.00. The funds were used for levee construction or in payment of obligations previously incurred for levee construction.

13. All proceeds from the sale of these bonds and from other sources were immediately deposited with the State Treasurer and remained in the State Treasury until drawn out by warrant signed by the President and countersigned by the Secretary.

18. I do not. It might be possible to consolidate the levee work into one Board, large or small, if we never had any high water; but during the period of extreme high water, when the danger is greatest, there is entirely too much work to be done by

one Board. Furthermore, I am of the opinion that better results, in taking care of levees during periods of extreme high water, will be obtained by a number of Boards instead of by a single Board, for the reason that the interests of the members of the many Boards is confined to the locality in which the property interests of the members of such Boards lie, and it is natural that these members will look after their local interests better than one or two or more individuals who are selected from the State at large.

Respectfully submitted,

HUNTER C. LEAKE, President.

New Orleans, January 23, 1918.

Board of State Affairs,

Baton Rouge, Louisiana.

Dear Sirs: I am handing you herewith a condensed financial statement of the Pontchartrain Levee Board, which is, as you will observe, irregular, yet it is the best statement that can be rendered from the books and copy of report submitted for my examination. I have spent an unusual amount of time on the work in this particular instance, as the books are kept different from any other Board with which I have come in contact. The books, as kept, show receipts as advised by the Auditor, at Baton Rouge, and the disbursements consist only of warrants issued by this Board. No entry on the books of disbursements is made where the Auditor disburses items direct. For instance, no account was taken as a disbursement for amount paid assessors as commissions during the past two years, nor interest on \$553,000 of bonded indebtedness for the same period. The books are not balanced against the Auditor's and Treasurer's statements at the end of each month and balances brought forward, as should be done. No attempt is made to balance same, and the book of disbursements stand only as a record of warrants drawn, and their classification into the account against which they should be charged. You can see at a glance that it would be impossible at all to do any checking against books kept in this manner without outside information. The only way that I was able to do any definite checking at all was by the aid of monthly reports, which the State Auditor and Treasurer submit to the Secretary of the Board, and in this work these items were considered. The report is made to run from June 1, 1915, to June 1, 1917, instead of, as usual, from July 1, 1915, to July 1, 1917. Had the report been made on these usual dates, I might have been able to have derived

some help from the reports made to the Supervisor of Public Accounts, but, as it was, nothing could be had of aid from the quarterly reports. The present Secretary, who took charge in the latter part of 1916, has taken into consideration, somewhat, the items of disbursements referred to above, such as assessors' commissions and interest on bonded indebtedness on his books, but prior to that time not a sign of an entry on any book considered any disbursements other than warrants drawn. The time taken to do this work has been more than usual, but it was simply due to the fact that I had to search out with scant information, items that go to make up the report which were not included in the report. Really, the report itself, as submitted to your Board, does not reflect the true condition of the Board's affairs, and it is not compiled in such a way as to give the information desired without wading through an unnecessary mass of matter. I have filed this report with you, hoping that it may be satisfactory. If it should not be satisfactory, you might instruct me and I will advise the Board to make a proper statement in line with the requirements. I will say this, however, that the report submitted to your Board is correct insofar as it goes, with the exceptions of a few slight and insignificant errors, but it does not cover everything needed. By reference to the report itself you would get a full understanding of what I have to say regarding same.

Respectfully submitted,

O. M. WRIGHT.

Condensed financial statement of the Pontchartrain Levee Board from June 1, 1915, to June 1, 1917, taken from statement rendered to Board of State Affairs, and monthly reports from State Treasurer and Auditor, rendered to said Board for the two years mentioned:

Outstanding warrants, June 1, 1915, held by St. James Bank...	\$100,903.49
Unpaid warrants on Auditor.....	272.40

Total outstanding warrants June, 1915.....	\$101,175.89
Less balance reported by Treasurer May 31, 1915.....	47,026.18

Overdraft considered June 1, 1915.....	\$ 54,149.71
Disbursements, listed vouchers, on report to Board, June 1, 1915, to June 1, 1917.....	\$345,168.21
Amount paid to assessors during above period by Auditor and not considered in report to Board.....	5,091.86
Interest on \$553,000.00 outstanding bonds for two years paid by Auditor and not considered in report to Board.....	66,360.00

Total overdraft and disbursements.....	\$470,769.78
Less receipts for two years from June 1, 1915, to June 1, 1917, as per report filed.....	399,967.99

Balance overdraft June 1, 1917.....	\$ 70,801.79
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The above overdraft is verified as follows:

June 1, 1917, outstanding warrants held by Bank of St. James.....	\$112,356.60
Unpaid vouchers on Auditor outstanding.....	684.79

Total outstanding warrants.....	\$113,041.39
Less balance held by Treasurer, as per report, at close May 31, 1917	42,229.70

Overdraft June 1, 1917.....	\$ 70,811.69
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You will note a difference of \$9.90 in the effort to prove overdraft, which is due to an error, which it would take perhaps much time to discover. I am unable to do this without more information to check against. This, I think, is due perhaps to some outstanding voucher for \$10.00, which was unpaid June 1, 1917, and a 10-cent error, but without more information to check by, it is impossible to find it. I am sure the statement is correct except for the error above mentioned.

Respectfully submitted,

O. M. WRIGHT.

REPORT OF THE RED RIVER AND BAYOU DES GLAIZES LEVEE AND DRAINAGE DISTRICT.

To the Honorable the Board of State Affairs,
Baton Rouge, Louisiana.

Gentlemen: In compliance with your letter of date September 12, and the set of inquiries attached thereto concerning the financial affairs and general management of the Red River and Bayou Des Glaizes Levee and Drainage District, domiciled at Marksville, Louisiana, which set of inquiries is hereto attached, I beg to answer the same as follows, each answer being numbered with the number corresponding to that in the set of inquiries, viz:

1. Statement of receipts from June 30, 1915, to June 30, 1916:

(a) Year June 30, 1915, to June 30, 1916:	
Mill or advalorem tax.....	\$ 6,110.06
Acreage tax.....	9,020.66
Interest on delinquent taxes.....	101.06
For redemption of property sold for taxes.....	14.21
Total.....	\$15,245.99
(b) Year June 30, 1916, to June 30, 1917:	
Mill or advalorem tax.....	\$ 6,585.57
Acreage tax.....	9,115.65
Interest on delinquent taxes.....	174.75
Total.....	\$15,875.97

2. Statement of expenses:

(a) First year, June 30, 1915, to June 30, 1916:	
Salary of Secretary (see note below).....	\$ 175.00
Expenses of delegates to conference of Levee Boards at Baton Rouge, May 20, 1915.....	9.75
Per diem and mileage of commissioners.....	52.50
Assessor for extending levee taxes, 1915.....	331.24
Semi-annual interest on bonds of Board, payable May 15 and November 15 of each year.....	15,000.00
Interest on money borrowed to meet bonded interest coupons, before collection of taxes in November.....	106.25
Office expenses, stationery, etc.....	1.90
Printer's salary.....	12.50
Levee maintenance, emergency work.....	13.50
Total.....	\$15,702.64

NOTE: All items include what was paid from treasury and warrants issued. The first item includes two months of salary for preceding months, the salary of Secretary being only \$150.00 a year.

(b) Second year, June 30, 1916, to June 30, 1917:

Interest coupons on bonded indebtedness of Board.....	\$15,000.00
Salary of Secretary (\$25.00 still due for the year).....	125.00
Interest on money borrowed to pay interest coupons on bonded indebtedness before collection of taxes.....	88.81
Assessor for extending taxes of 1917 roll.....	319.07
Total.....	\$15,532.88

NOTE: The printer's salary is still due, as well as the per diem and mileage of members for such meetings as have been held for which warrants have not yet been issued.

3. Salaries of employees:

The employees are Secretary, who receives \$12.50 per month, and printer, \$12.50 per year. Commissioners receive \$2.50 per meeting for per diem and mileage. No other salaries are paid.

The Secretary attends all meetings of Board, records the minutes of proceedings and keeps record of receipts and disbursements; attends to all correspondence for Board, makes quarterly and semi-annual reports to Supervisor of Public Affairs, and Auditor and Governor.

Printer publishes all proceedings of Board and such statements as require publication.

4. During the period mentioned—viz: June 30, 1915, to June 30, 1917—the Board has incurred no expense, save that shown under No. 2, viz:

1. Secretary's salary.
2. Per diem of commissioners.
3. Printer's salaries.
4. Extending levee taxes on rolls.
5. Interest on bonded indebtedness.
6. Interest on money borrowed for short time to meet interest coupons on bonded indebtedness before taxes were collected.
7. Office expenses.
8. Levee maintenance.
9. Expenses of delegates for levee conference.

For the first three items, the warrants issued are still outstanding, the Auditor and Treasurer declining to honor same, and also for the eighth item—viz: for levee maintenance—the warrant is still unpaid for the same reason, the president having paid this out of his own pocket. There have been no other expenses.

5. The warrants issued to members of the Board other than their per diem are only one in number, viz:

No. 337, of date, to M. Bettevy, for labor hired for emergency work on levees in 1915. This is the same item referred to under No. 4, and which is still unpaid to this Board of Commissioners.

The per diem and mileage warrants issued during this period are as follows:

Warrant No. 327, August 24, 1915, to L. Saucier for attending Board meetings June 10, August 14 and November 13, 1914, and March 19 and June 29, 1915, \$2.50 per meeting.....	\$12.50
Warrant No. 328, August 24, 1915, to M. Bettevy for attending Board meetings of June 10, August 14 and November 13, 1914, and March 19, 1915 at \$2.50 per meeting.....	\$10.00
Warrant No. 329, August 24, 1915, to S. W. Gardiner for attending Board meetings of June 10, August 14, and November 13, 1914, and June 29, 1915, at \$2.50 per meeting.....	\$10.00
Warrant No. 333, May 1, 1916, to M. Bettevy for attending Board meetings of August 27, 1915, October 12, 1915, March 1, 1916, and April 28, 1916, at \$2.50 per meeting.....	\$10.00
Warrant No. 334, May 1, 1916, to S. W. Gardiner for attending Board meetings of August 27, 1915, October 12, 1915, March 1, 1916, and April 28, 1916, at \$2.50 per meeting.....	\$10.00

6. The only salaried officer is the Secretary, who is a practicing attorney.

7. This Board has done no repair work for the period mentioned, except during 1915, for \$13.50, which has already been referred to as having been done by labor hired by the President, for which Warrant No. 337 was issued.

The State has done repair work from its own funds, with which this Board has had nothing to do.

8. No new levee was constructed during the period in question, or even by the present commissioners of this Board since their appointment in August, 1912.

The State has done some work, but with funds provided by it and not funds derived by this Board.

9. The bonded indebtedness of this Board is \$300,000; the rate of interest thereon 5 per cent, payable semi-annually, on May 15 and November 15 of each year.

10. This Board has had no contracts let for levee work during the period in question, or during the incumbency of the present commissioners.

11. There is no indebtedness of this Board except the bonded indebtedness of \$300,000 and the warrants issued for salary, per diem of commissioners, printer's salary and office expenses, etc., during the period mentioned, which warrants are still unpaid. The amount of these warrants is \$250.40. The Board owes the printer's salary for 1916 and 1917, amounting to \$25.00, and also the Secretary's salary for several months' salary, for which no warrant has yet been issued.

12. The Board has sold no bonds in the last five years. Present bonded indebtedness was prior to five years ago.

13. This inquiry is answered by the answer to No. 12.

18. The inquiry is somewhat difficult to answer, but it is the opinion of the undersigned that one small board, located at the capital seat, is unable to properly take care of the affairs of each levee district in the State.

Local conditions can best be dealt with and met by men from the locality affected, who are acquainted with these conditions. One small Board could hardly have a representative from every section covered by the limits of each district, as at present, hence, the districts would perhaps not receive the attention they deserve or which they are now receiving. Again, if a small Board would have a representative from each district, it would be less representation in one commissioner for the district than now exists in three or perhaps more.

We do not think it practicable for one Board to look after several districts who have varied interests and different conditions affecting it. If such a Board was appointed it would mean either that all of the members thereof had to visit each district and study its needs and the conditions existing therein or affecting it in order to administer its affairs intelligently, or that it would have to accept the views, opinions, recommendations and ideas of the member from each district solely, in regard to everything concerning and affecting it, which is virtually concentrating the power and authority with regard to the affairs of that district in the hands of one man, instead of three or more as at present.

There may be advantages derived from one single Board to take charge of the affairs of every district, but we believe that they are all outweighed by the views above expressed.

Respectfully,

M. BETTEVY, President.

W. E. COUVILLON, Secretary.

To the Honorable Chairman and Members
of the Board of State Affairs.

Gentlemen: I desire to file with your honorable body a resume of my examination of the books of the Red River and Bayou Des Glaises Levee and Drainage District, domiciled at Marksville, Avoyelles Parish, Louisiana, from June 30, 1915, up to and including June 30, 1916, and from June 30, 1916, up to and including June 30 1917, which is as follows:

RECEIPTS.

June 30, 1915, to June 30, 1916.

Mill levee tax.....	\$ 6,110.06
Acreage tax.....	9,020.66
Interest on delinquents.....	101.06
Balance on hand brought over.....	538.58
Redemption of property.....	14.21
Total.....	\$15,784.57

DISBURSEMENTS.

Secretary W. E. Couvillon's salary.....	\$ 175.00
Assessor's salary.....	331.24
Mileage and per diem of members of Commission.....	52.50
Interest on coupons, paid semi-annually.....	15,000.00
Expenses of delegates to conference at Baton Rouge.....	9.75
Interest on money borrowed to meet bond.....	106.25
Office expenses	1.90
Printer's salary	12.50
Emergency work on levees.....	13.50
Balance left on hand.....	81.93
Total.....	<u>\$15,784.57</u>

RECEIPTS.

June 30, 1916, up to and including June 30, 1917.

Mill levee tax.....	\$ 6,585.57
Acreage tax	9,115.65
Interest on delinquent.....	174.75
Balance brought over.....	81.93
Total.....	<u>\$15,957.90</u>

DISBURSEMENTS.

Secretary's salary, thus far.....	\$ 125.00
Interest on coupons.....	15,000.00
Interest on borrowed money.....	88.81
Assessor's salary.....	319.07
Balance on hand.....	425.02
Total.....	<u>\$15,957.90</u>

I desire to call the Board's attention to the following fact, to-wit:

In the receipts, for the periods June 30, 1916, and terminating June 30, 1917, under the item "Interest on delinquent taxes," the Secretary of the Board has it \$174.97, when it should be \$174.75. The total receipts, however, for the periods given is correct, which goes to show that it is a typographical error made by the typist who made and transcribed the report for the Secretary.

Otherwise the books are well, accurately and neatly kept, and every dollar spent by the Board is specifically accounted for.

Respectfully,

Z. B. BROUSSARD, Inspector.

REPORT OF THE BOSSIER LEVEE BOARD

Answer to Question 1.

RECEIPTS.

	Mill Tax	Acreage Tax	Interest	
1915				
July 24, J. F. Edwards, T. C.....	\$ 442.63	\$ 735.48	\$ 58.76	
August 5, J. F. Edwards, T. C.....	78.27	.....	.....	
September, no receipts.....	.....	.....	.....	
October, no receipts.....	.....	.....	.....	
November 3, J. F. Edwards, T. C.,	410.21	345.13	.....	
December 7, J. F. Edwards, T. C...	1,608.11	1,457.87	.....	
1916				
January 11, J. F. Edwards, T. C....	13,398.52	16,429.71	.....	
February 12, J. F. Edwards, T. C...	1,239.75	1,658.25	28.98	
March 3, J. F. Edwards, T. C.....	571.82	797.15	22.82	
March 8, rent Fire Point Place, \$50.00. Transfer of money in Continental Bank & Trust Co., for which warrants were issued but never presented to State Treasurer, \$116.59 .....	.....	.....	.....	\$166.59
April 3, J. F. Edwards, T. C.....	975.30	1,174.98	53.85	
May 4, J. F. Edwards, T. C.....	272.88	162.71	14.52	
June 10, J. F. Edwards, T. C.....	568.27	538.07	46.06	
Total receipts for year.....	\$19,565.76	\$23,299.35	\$224.99	\$166.59
Grand total, \$43,256.69.				
1916				
July 17, J. F. Edwards, T. C.....	202.90	183.99	19.36	
August, no receipts .....	.....	.....	.....	
September 6, J. F. Edwards, T. C...	3.04	.....	.25	
October, no receipts.....	.....	.....	.....	
November 3, J. F. Edwards, T. C...	983.72	1,152.63	.....	
December 4, J. F. Edwards, T. C...	2,686.79	2,795.33	.....	
1917				
January 12, J. F. Edwards, T. C....	14,285.66	15,831.77	.....	
February 3, J. F. Edwards, T. C...	1,555.20	1,735.15	26.11	
March, no receipts.....	.....	.....	.....	
April 6, J. F. Edwards, T. C.....	995.73	1,258.66	50.71	
May 7, J. F. Edwards, T. C.....	368.18	137.46	16.86	
June, J. F. Edwards, T. C.....	96.52	76.65	7.34	
Total receipts for year.....	\$21,122.78	\$23,171.64	\$120.63	
Grand total, \$44,415.01.				

NOTE—We can give no further details than above; the T. C. collects the taxes, remits to State Treasurer, and the Auditor renders us monthly statements of receipts and expenditures; receipts being detailed only as above shown.

DISBURSEMENTS,

July 1, 1915, to September 30, 1915.

E. M. Franklin, Levee Inspector, three months salary at \$60.00 per month	\$ 180.00
Laborer with inspector, \$1.00 per day	49.50
E. B. Herndon, Jr., Secretary of the Board, salary for three months at \$25.00 per month	75.00
Office rental of Board, three months at \$12.50 per month	37.50
Merchandise, feed for mule team of boards	25.65
To printing contract Bossier Banner, January 1, 1915, to June 30, 1915, at \$40.00 per quarter	80.00
To emergency work at Jacks Bend.....	75.75
To printing 500 warrants	7.50
Semi-annual interest on bonds due, October 1, 1915. Paid by Auditor	1,250.00
Total expenditures for quarter	\$ 1,780.90

October 1, 1915, to December 31, 1915.

E. M. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	68.00
Paid Inspector for cash advanced	1.10
E. B. Herndon, Jr., Secretary of Board.....	75.00
Office rental	37.50
Merchandise, feed for team	18.50
Bossier Banner, printing contract.....	40.00
Extending levee tax roll paid by Auditor.....	875.59
Semi-annual interest on bonds due November 1, 1915, paid by Auditor	7,564.50
Levee construction	6,329.92

Total expenditures for quarter\$15,188.11

January 1, 1916, to March 31, 1916.

E. M. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	63.50
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Paid Inspector for cash advanced	2.45
Merchandise, feed for team; hardware, etc.....	59.10
Bossier Banner printing contract	40.00
Cleaning rafts out of Red Chute Bayou.....	60.00
To printing 500 receipt blanks	3.90
Semi-annual interest due on bonds April 1, paid by Auditor....	1,250.00
Levee construction	16,030.28

Total expenditures for quarter\$17,801.73

April 1, 1916, to June 30, 1916.

E. M. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	70.50
Paid Inspector for cash advanced	2.95
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Merchandise, feed for team, etc.	24.65
Stenographer, \$5.00; stamps, \$2.00; abstract, \$1.00.....	8.00
Bossier Banner printing contract	40.00
Cleaning raft out of Red Chute Bayou	40.00
To publishing advertisement for oil leases.....	25.20
Semi-annual interest due on bonds May 1, 1916, paid by Auditor	7,564.50
Levee construction	6,037.76

Total expenditures for quarter.....\$14,106.06

July 1, 1916, to September 30, 1916.

E. M. Franklin and E. B. Franklin, Levee Inspectors, two and one-half months	\$ 150.00
Laborer with Inspectors	48.00
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Merchandise, feed for team, etc.....	17.95
Bossier Banner printing contract	40.00
Semi-annual interest due on bonds October 1, 1916, paid by Auditor	1,250.00

Total expenditures for quarter.....\$ 1,618.45

October 1, 1916, to December 31, 1916.

E. B. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	69.00
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Merchandise, feed for team, etc.....	63.30
Bossier Banner printing contract	40.00
Extending levee tax roll, paid by Auditor.....	913.80
Semi-annual interest due on bonds.....	7,564.50

Total expenditures for quarter.....\$ 8,922.54

January 1, 1917, to March 31, 1917.

E. B. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	56.50
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Merchandise, feed for team, etc.....	83.42
Office expense, stamps, \$2.00; State land records, \$4.85.....	6.85
Removing drifts out of Red Chute Bayou	400.00
Expense account, representative of Board to Baton Rouge.....	35.00
Surveyor (work for contemplated drainage).....	200.00
Semi-annual interest due on bonds April 1, 1917, paid by Auditor	1,250.00
Bossier Banner printing contract	40.00

Total expenditures for quarter.....\$ 2,364.27

April 1, 1917, to June 30, 1917.

E. B. Franklin, Levee Inspector	\$ 180.00
Laborer with Inspector	84.50
E. B. Herndon, Jr., Secretary of Board	75.00
Office rental	37.50
Merchandise, feed for team, etc.	63.30
Bossier Banner printing contract	40.00
Semi-annual interest due on bonds due May 1, 1917.....	7,564.50

Total expenditures for quarter.....\$ 8,044.80

Total expenditures for year, June 30, 1915, to June 30, 1916, \$48,876.80

Total expenditures for year, June 30, 1916, to June 30, 1917, \$20,950.96.

Answer to Question 3. A. Curtis, president, draws no salary. E. B. Herndon, Jr., Secretary, salary \$25.00 per month. E. B. Franklin, levee inspector, \$60.00 per month, whose duties are to constantly inspect and repair the levees in the district, and to employ one laborer at a dollar a day to assist him, and such other labor as may be authorized by the Board.

Answer to Question 4. Fully answered in answer to Question 2.

Answer to Question 5. Warrant No. 757, February 3, 1916, issued to A. Curtis, \$20.95, feed for Board's team; Mr. Curtis has a store and plantation at Curtis, La. Warrant No. 762, March 1, 1916, issued to A. Curtis, \$10.90, feed for Board's team. Warrant No. 790, September 1, 1916, issued to A. Curtis, feed for Board's team. Warrant No. 810, January 23, 1917, issued to W. H. Hodges, Jr., \$200.00, account J. Y. Snyder, surveyor (employed by the Board to investigate, run levels and survey for certain drainage), assigned to Mr. Hodges. The members of the Board draw no per diem or traveling expense.

Answer to Question 6. E. B. Herndon, Jr., secretary of the Board, attorney at law. Keeps the books of the Board, makes quarterly reports to the Supervisor of Accounts, draws warrants monthly for bills of the Board, keeps records of all meetings, etc., of the Board, and such other duties as usually devolve upon secretaries of Boards of this nature. E. B. Franklin, levee inspector, no other occupation, devotes all of his time to his business of inspecting and repairing the levees in the district.

Answer to Question 7. Inspector who is engaged constantly in repair of levees at a salary of \$60.00 per month.

July 1, 1915, to June 30, 1916.....	\$720.00
July 1, 1916, to June 30, 1917.....	690.00

Note—July, 1916, Inspector worked one-half month.

July 1, 1915, to June 30, 1916.....	\$251.50
July 1, 1916, to June 30, 1917.....	258.00

Note—Labor at the rate of \$1.00 per day assisting the Inspector.

Total repair work, 1915-1916.....	\$971.50
Total repair work 1916-1917.....	948.00

Answer to Question 8. Fiscal year 1915-1916: Willow Chute levee, Douglas & Burt, Contractors; date of contract, October 5, 1915; 16 cents per cu. yd; total, 47,928 cu. yds. at 16c, \$7,668.48. Riverside levee, Roach & Stansell, Contractors; date of contract, October 5, 1915; 17 cents per cu. yd.; total, 109,228 cu. yds. at 17c, \$18,568.48. Gold Point spur, J. H. Stinson, Contractor; October 5, 1915; date of contract,; 16.09 cents per cu. yd.; total, 13,429 cu. yds. at 16.09c per cu. yd., \$2,160.72. Total amount paid during year, \$28,397.96. Fiscal year 1916-1917: None.

Answer to Question 9. Six per cent bonds issued under Act 89, 1892, \$199,900.00; interest coupons due May and November. Five per cent bond issued under Act 298, 1908, \$62,700.00; interest coupons due May and November. Five per cent bonds issued under Act 280, 1904, \$50,000.00; annual interest paid, \$17,629.00.

Answer to Question 10. By advertising for sealed bids to be opened at the offices of the State Board of Engineers. The Secretary of the Board issues the warrants on estimates furnished by the State Board of Engineers. Both the President and the Secretary of the Board sign the warrants. No.

Answer to Question 11. None.

Answer to Question 12. No.

Answer to Question 13. We answered Question 12 negatively, and this question not applicable to our Board.

Answer to Question 18. No. Reasons for answer:

1. Local conditions would not be known, and relief, when needed in an emergency, would not be given with sufficient promptness; for instance, in times of high water, and rapidly caving bank.

2. Again, the members of the Board are chosen from each section of the district, and are personally familiar with all the conditions in their vicinity and have a personal and vital interest in the levee conditions; whereas, a general board would not have a personal interest in conditions throughout the State.

3. Again, the local boards have a real and vital interest in the tax rates; they have a financial interest in the economical management of their districts; they try to keep down the expenses of the board, and thus lessen their tax rates.

4. It is a world-wide rule that a man will look after his own affairs better than a stranger would look after them for him, and local self-government should be allowed each levee district, just as much so, in our opinion, as the political subdivisions of the State, the parishes, the cities, and the towns.

Respectfully submitted,

E. B. HERNDON, JR.,
Secretary of the Board.

Baton Rouge, La., November 23, 1917.

Board of State Affairs,

Baton Rouge, Louisiana.

Dear Sirs: I submit herewith report on Bossier Levee Board, of Bossier Parish, Louisiana.

This Board, through its Secretary, Mr. E. B. Herndon, Jr., rendered to your Board in September, 1917, financial statement of receipts and disbursements from July 1, 1915, to July 1, 1917, also answers to the eighteen queries submitted, copies of which were submitted for my inspection.

I checked carefully the receipts and disbursements for the above-mentioned years, as shown by their books, and submit the figures below as being the condensed results:

Balance with Auditor, July 1, 1915.....	\$ 58,187.23
Receipts from July 1, 1915, to July 1, 1916.....	43,256.69
Total	\$101,443.92
Disbursed from July 1, 1915, to July 1, 1916.....	\$ 48,876.80
Balance July 1, 1916, with State Auditor	52,567.12
Total	\$101,443.92
Balance on hand July 1, 1916.....	\$ 52,567.12
Receipts from July 1, 1916, to July 1, 1917.....	44,436.01
Total	\$ 97,003.13
Disbursed from July 1, 1916 to July 1, 1917.....	\$ 20,950.06
Balance July 1, 1917.....	76,053.07
	\$ 97,003.13

This agrees with the statement rendered except for the few errors made in typewriting the statement as follows:

Item of February 3, 1917, under receipts \$1,555.20, should be \$1,500.20, under head of mill tax. Also item same date under head of acreage tax entered on report \$1,735.15, should be \$1,753.15, a transposition of figures. Item June, 1917, under receipts of acreage tax entered on report \$76.65, should be \$79.65.

With the correction of these errors the grand total of receipts of 1916-17 should be \$44,436.01 instead of \$44,415.01, as shown by the report. It is clear that these were unintentional errors.

The receipts of this Board, with possibly one exception, for the two years are for taxes collected by Sheriff and remitted to State Auditor direct, and entries made in the record on advice of State Auditor of amounts received.

They have no information other than this as to the correctness of amounts collected, and remitted for by the Sheriff, depending upon the Supervisor of Public Accounts to see that the proper amounts are accounted for.

Payments of all claims are made by warrant drawn on the State Auditor, signed by the Secretary and President of the Board. The few items of monthly disbursements are paid for in the same manner on bills approved by the purchaser and forwarded to President for his approval before signing for same. These are to cover small merchandise purchases and the incidental expenses. Fixed expenses such as salaries, office rent and printing contract, and for leveeing construction approved on estimates by Board of State Engineers, are paid for by warrant on the Auditor in due form. I have examined the minutes for the past two years, and find the contract for leveeing construction for this time to agree with the statement made in report in answer to Question No. 8 both as to price and amount paid.

The answers to all queries seem to be explicit, and in due accord with the records. I have verified the balances with the State Auditor by comparing same with statement from his office. Monthly meetings are not held regularly, but only upon call of the President, as the business of the Board requires them. Only six recorded meetings have been held during the past two years. All members of the Board serve without compensation either per diem or expense.

From information gathered from the records and minutes I consider the Board's affairs are run economically, and effort is made to keep down unnecessary expense as much as possible.

Respectfully submitted,

O. M. WRIGHT.

REPORT OF BURAS LEVEE DISTRICT.

To the Board of State Affairs,
Baton Rouge, Louisiana.

Gentlemen: I desire to file with your honorable Board my report covering the periods requested in your letter.

Statement of salaries account: President gets only per diem, \$5.00 per day for meeting; secretary, \$75.00 per month; Commissioners get per diem only, \$5.00 per day for meeting. The Board employs two regular employees, but hires labor off and on when necessity requires it. We pay the employees from \$1.50 to \$2.00 per day. The Commissioners attend meetings and each Commissioner is supervisor of his district, and reports to the Board at its regular meetings what work is required in his special district. In case of high water fights everybody goes out wherever the break is and take charge of the work as best can in order to accomplish results. The Secretary attends to all the office work and has general supervision of all the work, inspects and reports back to the Board at their regular meetings. The Board meets once a month, if necessity demands it; otherwise, they hold no meetings to save expenses. The expenses have been properly set out in the statements of receipts and disbursements.

List of warrants for July 1, 1915:

Warrant No. 2,310, \$60.00, Louis Hingle; secretary's salary.

Warrant No. 2,311, \$22.00, M. E. Bannon; was president; this warrant was issued for office rent, nails and meeting per diem.

Warrant No. 2,316, \$26.48, M. E. Bannon; payroll, rent and stationery for office.

Warrant No. 2,317, \$30.13, George Treadway; member of Board; this warrant is for per diem, inspection and materials.

Warrant No. 2,318, \$26.00, S. B. Schoenberger; member of Board, per diem and inspection.

Warrant No. 2,319, \$32.00, E. E. Kirby; member of Board, per diem and inspection and payroll.

Warrant No. 2,320, \$19.00, J. H. Stolcup; member of Board, per diem and inspection.

Warrant No. 2,321, \$30.00, Louis Hingle; Secretary, salary for July, 1915.

Warrant No. 2,324, \$4.00, Louis Hingle; postal stamps.

Warrant No. 2,325, \$217.65, M. E. Bannon; President of Board, payroll, \$191.15; nails, \$20.00; rope, 75 cents; hatchet, 50 cents, and file, 25 cents; rent, \$5.00.

Warrant No. 2,326, \$30.00, Louis Hingle; Secretary, salary for August.

Warrant No. 2,331, \$282.60, M. E. Bannon, payroll, sec. 3, \$247.60; meeting, per diem, \$5.00; rent, \$5.00; inspection, \$5.00; launch for duty, \$20.00.

Warrant No. 2,332, \$83.25, M. E. Bannon; payroll, sec. 3, \$78.25; per diem, \$5.00.

- Warrant No. 2,336, \$172.00, E. E. Kirby; payroll Homeplace crevasse.
 Warrant No. 2,337, \$14.65, E. E. Kirby; payroll Nerin crevasse.
 Warrant No. 2,338, \$44.00, E. E. Kirby; inspection and per diem, member of Board.
 Warrant No. 2,339, \$21.25, Geo. Strataway; payroll Homeplace crevasse and three days' inspection.
 Warrant No. 2,340, \$20.00, Geo. Strataway; inspection and per diem.
 Warrant No. 2,341, \$39.52, J. H. Stolcup; payroll, section 5, and inspection.
 Warrant No. 2,342, \$20.00, J. H. Stolcup; inspection and per diem.
 Warrant No. 2,343, \$25.20, S. B. Schoenberger; payroll, section 4.
 Warrant No. 2,344, \$20.00, same man; inspection and per diem.
 Warrant No. 2,346, \$30.00, Louis Hingle; secretary's salary September.
 Warrant No. 2,349, \$124.83, M. E. Bannon; payroll, section 3, rent, per diem.
 Warrant No. 2,351, \$11.39, E. E. Kirby; payroll Homeplace crevasse.
 Warrant No. 2,352, \$30.00, Louis Hingle; secretary salary October.
 Warrant No. 2,358, \$403.39, S. B. Schoenberger; payroll section 94.
 Warrant No. 2,378, \$10.00, P. J. Rihnar; inspection and per diem.
 Warrant No. 2,380, \$43.00, Geo. Strataway; inspection and per diem.
 Warrant No. 2,382, \$129.60, S. B. Schoenberger; tolls for levee work.
 Warrant No. 2,383, \$65.00, Jos. H. Stolcup; inspection and per diem.
 Warrant No. 2,384, \$15.00, S. B. Schoenberger; per diem.
 Warrant No. 2,385, \$15.00, E. E. Kirby; per diem.
 Warrant No. 2,386, \$23.86, Louis Hingle; secretary salary for November.
 Warrant No. 2,392, \$200.39, J. H. Stolcup; unloading of coal, digging ditch and clearing of right of way in section 5.
 Warrant No. 2,393, \$204.80, S. B. Schoenberger; payroll section 4.
 Warrant No. 2,397, \$122.30, M. E. Bannon; high water repair work and payroll section 3.
 Warrant No. 2,398, \$212.55, M. E. Bannon; payroll high water fight in section 3.
 Warrant No. 2,400, \$160.55, Jos. H. Stolcup; payroll section 5.
 Warrant No. 2,403, \$30.00, Louis Hingle; secretary salary December.
 Warrant No. 2,412, \$334.74, Jos. H. Stolcup; payroll of section 5.
 Warrant No. 2,414, \$142.00, E. E. Kirby; inspection and per diem.
 Warrant No. 2,415, \$112.50, Geo. Strataway; payroll and per diem.
 Warrant No. 2,416, \$189.00, S. B. Schoenberger; payroll section 4 and per diem.
 Warrant No. 2,418, \$5.00, Louis Hingle; stamps and affidavit for quarterly report.
 Warrant No. 2,420, \$157.97, M. E. Bannon; for lumber.
 Warrant No. 2,429, \$184.00, Jos. H. Stolcup; inspection.
 Warrant No. 2,436, \$163.00, Geo. Strataway; payroll section 1.
 Warrant No. 2,439, \$75.10, M. E. Bannon; office rent, per diem, payroll in section 2.
 Warrant No. 2,440, \$985.14, S. B. Schoenberger; payroll section 4 and inspection, and extra trip to make loan.
 Warrant No. 2,442, \$363.15, Jos. H. Stolcup; payroll section 5.
 Warrant No. 2,447, \$62.10, E. E. Kirby; inspector and telephone message.
 Warrant No. 2,461, \$123.50, Louis Hingle; postage, affidavit, salary as secretary.
 Warrant No. 2,464, \$15.00, M. E. Bannon; per diem, rent.

- Warrant No. 2,468, \$22.50, Geo. Strataway; payroll section 1.
 Warrant No. 2,469, \$31.00, Louis Hingle; salary and stamps.
 Warrant No. 2,471, \$30.00, Louis Hingle; secretary salary June, 1916.
 Warrant No. 2,472, \$15.00, M. E. Bannon; per diem and two months' rent.
 Warrant No. 2,474, \$32.50, Louis Hingle; salary, postage and affidavit.
 Warrant No. 2,477, \$10.00, M. E. Bannon; per diem and office rent.
 Warrant No. 2,478, \$15.00, S. B. Schoenberger; per diem.
 Warrant No. 2,479, \$20.00, Geo. Strataway; per diem.
 Warrant No. 2,480, \$20.00, E. E. Kirby; per diem.
 Warrant No. 2,481, \$20.00, Jos. Stoleup; per diem.
 Warrant No. 2,487, \$95.50, Louis Hingle; secretary salary, stamps and certificate.
 Warrant No. 2,488, \$145.63, Emile Martin; payroll.
 Warrant No. 2,490, \$25.00, Emile Martin; per diem.
 Warrant No. 2,492, \$150.00, D. Ballay; inspection No. 2.
 Warrant No. 2,493, \$31.50, D. Ballay; payroll section 1.
 Warrant No. 2,494, \$25.00, D. Ballay; per diem.
 Warrant No. 2,495, \$25.00, P. J. Rhinar; per diem.
 Warrant No. 2,496, \$25.00, E. B. Cognevich; per diem.
 Warrant No. 2,508, \$15.00, R. S. Leovy; per diem, president.
 Warrant No. 2,509, \$307.93, E. B. Cognevich; lumber.
 Warrant No. 2,510, \$116.00, D. Ballay; payroll section 1.
 Warrant No. 2,512, \$137.50, Emile Martin; payroll section 1.
 Warrant No. 2,513, \$55.00, David Ballay; payroll section 1.
 Warrant No. 2,514, \$11.00, Emile Martin; payroll section 1.
 Warrant No. 2,515, \$20.00, Emile Martin; per diem.
 Warrant No. 2,516, \$20.00, D. Ballay; per diem.
 Warrant No. 2,517, \$15.00, P. J. Rhinar; per diem.
 Warrant No. 2,518, \$20.00, E. B. Cognevich; per diem.
 Warrant No. 2,519, \$15.00, R. S. Leovy; per diem.
 Warrant No. 2,520, \$75.00, J. C. DeArmas; secretary salary.
 Warrant No. 2,522, \$150.00, J. C. DeArmas; secretary salary June and July.

6. The salary officers are employed in other business. Mr. Leovy, the President, is a contractor. Emile Martin, D. Ballay and P. J. Rhinar, members, are farmers. Ben Cognovich is a baker. J. C. DeArmas, the Secretary, devotes all his time to the work of the board. In time of high water, however, each and every member gives the work his entire time and attention.

7. This is given out in the statements of receipts and disbursements.

8. No new levee under the supervision of this Board was constructed.

9. \$35,000.00 at 5 per cent.

10. The repair work is done by the Board and the new levee is done by the State Board of Engineers and the United States River Commission.

11. We owe \$10,000.00 to J. B. Fasterling and A. A. Bruas, at 6 per cent, from May 9, 1917. We owe \$400.00 to John Meyer, at 6 per cent, from April 7, 1917. We owe \$232.00 to Baptist Taeller, at 6 per cent, from April 7, 1917. We owe to Jos. Bernard \$180.00, at 6 per cent, from April 7, 1917. We owe to the Lower Coast Gazette, official journal, fifteen months, for publication of the official proceedings of the Board, \$125.00. The item of the Gazette is due for work done in 1916 and 1917. We owe to the Pelican Liquor Company fifteen months' rent, amounting to \$75.00. We owe \$8,000.00 to whomsoever bought certificates of indebtedness at 6 per cent from October 16, 1917.

12. We have not sold any bonds in the last five years.

18. Yes, it could easily.

I have endeavored to answer all the questions the best I could and trust this will be satisfactory to the Board.

J. C. DEARMAS, Secretary.

To the Honorable Chairman and Members
of the Board of State Affairs.

Gentlemen: This is to apprise your honorable Board that I have duly checked up the books of the Buras Levee Board, which Board is domiciled at Buras, in the Parish of Plaquemines, La. That my checking started from July 1, 1915, up to and including June 30, 1916, and from July 1, 1916, up to and including June 30, 1917. I find that the report, which I append hereto and make a part of my report to your honorable Board, to be exactly true and correct, and the same is strictly in accordance with the books of the Board.

I desire to give your honorable Board a brief resume of the receipts and disbursements for the dates indicated hereinabove, to-wit:

Receipts July 1, 1915, to June 30, 1916, \$31,717.85; July 1, 1916, to June 30, 1917, \$10,743.53; total receipts, \$42,561.38. Disbursement for first item, \$31,717.85; disbursement for second item, \$10,743.53; total disbursements, \$42,561.38.

I find that these books are well kept.

Respectfully submitted,

Z. B. BROUSSARD, Inspector.

Statement of the Buras Levee District, showing the receipts and disbursements from July 1, 1915, up to and including June 30, 1916:

RECEIPTS.

July 1, 1915, balance on hand	\$10,579.78
Mill tax	8,388.19
Acreage tax	1,405.10
Produce tax	1,104.56
Interest on delinquent tax	206.20
Redemption of property	66.52
Sale of lumber	5.00
Loan from bank	9,962.50
Total	\$31,717.85

DISBURSEMENTS.

Levee construction	\$ 9,020.44
Repairing materials	9,994.94
Labor	7,252.78
Inspector's salary	1,397.00
Secretary's salary	390.00
President's traveling expenses	15.00
Per diem of the president	70.00
Commissioner's per diem	215.00
Printing and advertising	105.38
Office expense	101.19
Assessor's commission	50.00
Interest on bonds	2,000.00
Overdraft	67.76
Balance on hand July 1, 1916	1,106.12
Total	\$31,785.61
Less overdraft	67.76
Total	\$31,717.85

Statement of the Buras Levee District, showing the receipts and disbursements from July 1, 1916, up to and including June 30, 1917:

RECEIPTS.

Mill levee tax	\$ 5,717.22
Acreage tax	1,309.49
Produce tax	2,315.03
Interest on delinquent tax	45.67
Balance on hand July 1, 1916	1,106.12
Interest on bond paid in advance	250.00
Total	\$10,743.53

DISBURSEMENTS.

Levee construction	\$ 168.09
Repairs and materials	1,646.10
Labor	4,399.45
Inspector's salary	848.00
Secretary's salary	229.00
Per diem of the president	25.00
Per diem of the commissioners	265.00
Printing and advertising	55.50
Office expense	70.00
Assessor's commission	176.58
Interest on bond	2,250.00
Balance on hand June 30, 1917.....	610.90
Total	<u>\$10,743.53</u>

REPORT OF TENSAS BASIN LEVEE BOARD.

Receipts and disbursements of the Tensas Basin Levee Board,
domiciled at Rayville, La., from July 1, 1915, to July 1, 1916:

RECEIPTS.

Balance on hand July 1, 1916.....	\$ 48,408.56
Amount received from mill tax.....	40,683.53
Amount received from interest on above.....	165.65
Amount received from general engineer fund, 17-20 mill.....	25,927.73
Amount transferred from general engineer fund.....	46,680.76
Amount received from sale redemption of property.....	3.35
Refund overpaid interest	18.75
Refund from high water fight	223.97
Refund from Desha Levee Board portion of high water fight..	1,484.29
Money borrowed for sixty days.....	12,000.00
Refund overpayment to Bond & McMurray, contractors.....	390.00
Total	\$175,986.59

DISBURSEMENTS.

Amount expended for levee construction	\$103,558.55
Amount paid inspectors' salaries	1,808.13
Amount paid salaries of president and secretary.....	1,200.00
Traveling expenses and per diem board members	1,391.15
Publishing and advertising	545.00
Office expense	229.06
Assessors' commissions	2,726.94
Bills payable, repayment money borrowed	12,000.00
Interest on above loan	120.00
Clearing right of way cross levee	285.00
Cutting weeds on levees	848.00
Clearing drift and levees	230.00
Attorney's fee drawing bond bill	125.00
Refund levee tax	19.65
Reimbursement H. A. Mangham, account error.....	10.00
Interest on \$30,000.00 bonds	1,500.00
Balance on hand July 1, 1917.....	49,390.11
Total	\$175,986.59

Receipts and disbursements of the Tensas Basin Levee Board,
domiciled at Rayville, La., from July 1, 1915, to July 1, 1916:

RECEIPTS.

Balance on hand July 1, 1915.....	\$ 20,972.17
Amount received from mill tax	38,485.18
Amount received from interest on same.....	255.14
Amount received from general engineer fund, 17-20 mill.....	24,382.33
Amount received from redemption of property.....	7.30
Amount transferred from general engineer fund.....	46,387.48
Total	\$130,489.60

DISBURSEMENTS.

Amount expended for levee construction.....	\$ 59,288.88
Amount expended for high water fight	10,842.96
Salaries of president and secretary	1,183.31
Traveling expenses and per diem board members.....	838.66
Publishing and advertising	430.00
Office expenses	184.83
Salary levee inspector	1,599.96
Interest on certificates levee warrants	2,105.23
Interest on bonds (\$30,000.00).....	1,500.00
Cutting weeds and clearing levees	1,162.00
Appropriated for Mississippi Levee Association and Rivers and Harbors Congress	700.00
Assessors' commissions	2,000.00
Expenses members attending Levee Association and Na- tional Rivers and Harbors Congress	245.21
Balance on hand July 1, 1916.....	48,408.56
Total	\$130,489.60

Answer to Question 1.

RECEIPTS.

	July 1, 1915-June 30, 1917	July 1, 1915-Dec. 30, 1915	Jan. 1, 1916-Dec. 31, 1916	Jan. 1, 1917-June 30, 1917
Mill tax.....	\$79,235.82	\$ 4,322.92	\$39,015.66	\$35,897.24
Interest on mill tax.....	345.49	39.57	169.74	136.18
17/20 engineers' funds.....	50,310.82	2,200.16	25,560.38	22,550.28
Transferred from general engineer fund.....	93,068.24	848.44	46,154.05	46,065.75
Redemption of property sold.....	10.65	3.04	7.61	.....
Refund overpayment interest on certificates	18.75	.....	18.75	.....
Refund high water funds.....	223.97	.....	223.97	.....
Rebate from Desha Levee Board.	1,484.29	.....	1,484.29	.....
Borrowed money	12,000.00	.....	12,000.00	.....
Refund overpayment levee work..	240.00	.....	.....	240.00

Answer to Question 2.

DISBURSEMENTS.

	July 1, 1915-June 30, 1917	July 1, 1915-Dec. 30, 1915	Jan 1, 1916-Dec. 31, 1916	Jan. 1, 1917-June 31, 1917
Salaries	\$ 2,383.31	\$ 600.00	\$ 1,183.31	\$ 600.00
Traveling expenses, per diem.....	1,779.76	505.06	1,364.95	359.75
Publishing and advertising.....	875.00	215.00	430.00	230.00
Office expense.....	313.89	89.98	171.55	152.36
Levee work.....	165,307.43	3,298.72	112,761.32	49,247.39
Miscellaneous	364.86	145.21	209.65	10.00
Levee inspector salary.....	3,400.09	799.98	1,608.13	999.98
Assessor's commission.....	4,051.94	1,325.00	2,726.94	.....
Interest	3,725.23	1,500.00	2,225.23	.....
High water fight.....	10,842.96	.....	10,842.96	.....
Bills payable.....	12,000.00	.....	12,000.00	.....
National Rivers and Harbor Congress.....	700.00	700.00	.....	.....

Above report answers question 2.

Answer to Question 3. The salaried officers of this Board are the President and Secretary, who receive \$50.00 each per month for their services. O. M. Smith, of Caldwell Parish, is the President. His address is Riverton, La. The Secretary is H. A. Mangham, of Rayville, who is not a member of the Board. The duties of these officers is described in answer to Question 6. The Board employs a levee inspector, Mr. R. B. Mhoon, of Alto, La., and his salary has been up to June, 1917, \$133.33 per month. He now receives a salary of \$183.33 per month and has been paying all his expenses. His duties are to estimate the amount of yardage being placed by the contractors, to see that it is done according to the terms of the contract, to do and perform all work incumbent upon a levee inspector for this Board and to safeguard the interest of the Board at all times. He makes his reports to the Board of State Engineers and to the Levee Board. During several months, the latter part of 1916 and the first of 1917, Mr. J. H. Ellis, Jr., was employed as special inspector by the Tensas

Basin Levee Board and the Chicot County Levee Board at a salary of \$100.00 per month, of which amount this Board paid \$50.00 per month. His services were dispensed with April 1, 1917, when high water caused the work he was inspecting to be discontinued. Mr. Mhoon, the regular inspector for this Board, has since purchased an automobile and now takes care of the work formerly looked after by Mr. Ellis.

Answer to Question 4. This question is answered fully in answers to Question 2.

Answer to Question 5.

FOR THE YEAR 1915.

July 15, W. S. Peck, traveling expense and per diem.....	\$ 13.00
July 15, O. M. Smith, traveling expense and per diem.....	12.50
July 15, C. H. McHenry, traveling expense and per diem.....	6.10
July 15, T. B. Gilbert, expense to Baton Rouge, New Orleans, etc.,	94.41
July 15, T. B. Gilbert, amount to reimbursement Warrant 221, res-	
olution.....	93.50
July 15, T. B. Gilbert, expense National Rivers and Harbor Con-	
gress.....	125.00
July 15, T. B. Gilbert, traveling expense and per diem.....	8.20
July 15, T. B. Gilbert, traveling expense and per diem.....	62.60
July 15, T. B. Gilbert, salary.....	50.00
August 31, T. B. Gilbert, salary.....	50.00
September 4, T. B. Gilbert, traveling expense and per diem.....	80.75
September 30, T. B. Gilbert, salary.....	50.00
October 14, O. M. Smith, traveling expense and per diem.....	12.50
October 14, J. S. Rolph, traveling expense and per diem.....	5.20
October 14, W. S. Peck, traveling expense and per diem.....	13.00
October 14, B. E. Blake, traveling expense and per diem.....	15.00
October 14, C. H. McHenry, traveling expense and per diem.....	6.10
October 14, G. J. Glover, traveling expense and per diem.....	4.00
October 14, T. B. Gilbert, traveling expense and per diem.....	2.70
October 14, T. B. Gilbert, salary.....	50.00
November 10, T. B. Gilbert, salary.....	50.00
December 24, C. H. McHenry, expense attending Mississippi River	
Levee Association.....	37.81
December 24, T. B. Gilbert, expense attending National Rivers and	
Harbor Congress	84.46
December 24, T. B. Gilbert, salary.....	50.00

FOR THE YEAR 1916.

January 13, J. A. Lester, traveling expense and per diem.....	20.00
January 13, O. M. Smith, traveling expense and per diem.....	12.50
January 13, J. S. Rolph, traveling expense and per diem.....	5.20
January 13, W. S. Peck, traveling expense and per diem.....	13.00
January 13, C. H. McHenry, traveling expense and per diem.....	6.10
January 13, G. J. Glover, traveling expense and per diem.....	4.00
January 13, T. B. Gilbert, traveling expense and per diem.....	38.45
January 13, T. B. Gilbert, traveling expense and per diem.....	4.20
January 31, T. B. Gilbert, salary.....	50.00
February 29, T. B. Gilbert, salary.....	50.00
March 31, T. B. Gilbert, salary.....	50.00
April 13, J. A. Lester, traveling expense and per diem.....	20.00
April 13, O. M. Smith, traveling expense and per diem.....	12.50
April 13, J. S. Rolph, traveling expense and per diem.....	5.20
April 13, W. S. Peck, traveling expense and per diem.....	13.00
April 13, C. H. McHenry, traveling expense and per diem.....	6.10
April 13, G. J. Glover, traveling expense and per diem.....	4.00
April 13, B. E. Blake, traveling expense and per diem.....	15.00
April 13, T. B. Gilbert, traveling expense and per diem.....	27.35
April 31, T. B. Gilbert, salary.....	50.00
May 19, J. A. Lester, traveling expense and per diem.....	20.00
May 19, O. M. Smith, traveling expense and per diem.....	12.50
May 19, W. S. Peck, traveling expense and per diem.....	13.00
May 19, C. H. McHenry, traveling expense and per diem.....	6.10
May 19, G. J. Glover, traveling expense and per diem.....	4.00
May 19, B. E. Blake, traveling expense and per diem.....	15.00
May 19, W. B. Grayson, traveling expense and diem.....	12.50
May 19, T. B. Gilbert, salary.....	11.66
May 19, T. B. Gilbert, traveling expense and per diem.....	7.20
May 19, J. S. Rolph, traveling expense and per diem.....	38.55
May 19, J. S. Rolph, salary.....	21.65
June 30, J. S. Rolph, salary.....	50.00
July 6, J. S. Rolph, expense levee inspection, auto hire, etc.....	228.43
July 13, J. A. Lester, traveling expense and per diem.....	48.65
July 13, O. M. Smith, traveling expense and per diem.....	12.50
July 13, B. E. Blake, traveling expense and per diem.....	15.00
July 13, W. S. Peck, traveling expense and per diem.....	52.49
July 13, W. B. Grayson, traveling expense and per diem.....	44.67
July 13, G. J. Glover, traveling expense and per diem.....	37.17
July 31, J. S. Rolph, salary.....	50.00
August 26, J. S. Rolph, traveling expense and per diem.....	45.00
August 31, J. S. Rolph, salary.....	50.00
August 31, J. S. Rolph, traveling expense and salary.....	37.55
September 8, J. P. Whatley, traveling expense and per diem.....	21.90
September 8, W. H. DeGraffenried, traveling expense and per diem.....	6.10
September 8, A. N. Williams, traveling expense and per diem.....	8.90
September 8, W. S. Peck, traveling expense and per diem.....	13.00
September 8, W. B. Grayson, traveling expense and per diem.....	12.50
September 8, G. J. Glover, traveling expense and per diem.....	4.00
September 25, J. S. Rolph, salary.....	13.33
September 30, O. M. Smith, salary.....	36.67
October 6, J. P. Whatley, traveling expense and per diem.....	21.90
October 6, W. H. DeGraffenried, traveling expense and per diem...	6.10
October 6, W. S. Peck, traveling expense and per diem.....	13.00
October 6, W. B. Grayson, traveling expense and pe diem.....	12.50

October 6, G. J. Glover, traveling expense and per diem.....	4.00
October 6, A. N. Williams, traveling expense and per diem.....	8.90
October 6, Lee Fowler, traveling expense and per diem.....	20.00
October 31, O. M. Smith, traveling expense and per diem.....	4.50
October 31, O. M. Smith, salary.....	50.00
November 6, O. M. Smith, traveling expense and per diem.....	19.35
November 22, O. M. Smith, traveling expense and per diem.....	13.95
November 22, J. P. Whatley, traveling expense and per diem.....	29.23
November 22, J. L. Fowler, traveling expense and per diem.....	19.97
November 22, O. M. Smith, salary.....	50.00
December 9, W. S. Peck, traveling expense and per diem.....	28.35
December 9, A. N. Williams, traveling expense and per diem.....	17.95
December 20, O. M. Smith, salary.....	50.00

FOR THE YEAR 1917.

January 11, J. P. Whatley, traveling expense and per diem.....	21.90
January 11, W. H. DeGraffenried, traveling expense and per diem.....	6.10
January 11, W. S. Peck, traveling expense and per diem.....	13.00
January 11, W. B. Grayson, traveling expense and per diem.....	12.50
January 11, A. N. Williams, traveling expense and per diem.....	8.90
January 11, J. L. Fowler, traveling expense and per diem.....	20.00
January 11, O. M. Smith, traveling expense and per diem.....	4.50
January 11, W. B. Grayson, traveling expense and per diem.....	26.40
January 11, J. L. Fowler, expense trip to Rivers and Harbors congress	93.70
January 30, O. M. Smith, salary.....	50.00
February 28, O. M. Smith, salary.....	50.00
March 30, O. M. Smith, salary.....	50.00
April 12, J. P. Whatley, traveling expense and per diem.....	21.90
April 12, W. H. DeGraffenried, traveling expense and per diem.....	6.10
April 12, A. N. Williams, traveling expense and per diem.....	8.90
April 12, G. J. Glover, traveling expense and per diem.....	4.00
April 12, J. L. Fowler, traveling expense and per diem.....	20.00
April 12, O. M. Smith, traveling expense and per diem.....	4.50
April 12, W. S. Peck, traveling expense and per diem.....	13.00
April 12, W. B. Grayson, traveling expense and per diem.....	12.50
April 12, O. M. Smith, traveling expense and per diem.....	33.20
April 30, O. M. Smith, salary.....	50.00
May 9, W. H. DeGraffenried, traveling expense and per diem....	10.00
May 9, O. M. Smith, traveling expense and per diem.....	18.65
May 31, O. M. Smith, salary.....	50.00
June 30, O. M. Smith, salary.....	50.00

Answer to Question 6. All the salaried officers of the Board and the employees of the Board are engaged in other business enterprises, with the exception of Mr. R. B. Mhoon, inspector. While this employee of the Board owns a farm in Richland Parish, he devotes his entire time to levee inspection work on the Mississippi River levees under the jurisdiction of this Board in Arkansas.

The President of the Board, Hon. O. M. Smith, of Caldwell Parish, is a farmer, and devotes the major portion of his time to this work. However, he gives all the times which the duties of his office as President require. He visits the levees, attends the

letting of contracts, attends the meeting of the Board, acts upon every proposition which is submitted to the Board, and in every way devotes all the time which his position requires as President. Whenever there is a high water fight the President remains at Arkansas City and superintends this work until all danger is over. The duties of the President are numerous and require considerable time in various ways, which it would take considerable time and space to enumerate here.

The Secretary devotes all the time to the duties of this office which it requires, whatever that happens to be. He keeps the books of the Board, answers the correspondence, makes out all the reports, is present at all meetings of the Board, acts as Secretary in Arkansas City during the high water fights, and does everything which his position may require. However, the work has never been so laborious as to require all of his time all the time. The salary of \$50.00 per month, the same received by the President, would indicate that only a part of the Secretary's time is required. He maintains an office at domicile open every day in the year, however, where the public may attend to any business with the Board. The present Secretary is editor of the Richland Beacon-News.

Answer to Question 7. There has been no work done on the levees during the two fiscal years named by you; that is, what we construe as repair work. All the work done on the levees has been new levees and enlargement work.

Answer to Question 8. The total amounts for levee work is answered in answer to Question 2, under head of levee work. You will find the amounts paid out for levee work for each fiscal year.

The following amounts were paid out on each levee contract:

VAUCLUSE LEVEE, NORTH:

December 31, 1915, 121,188 cu yds at 17.70c.....	\$20,238.39
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CROSS LEVEE:

December 4, 1915, 10,687.5 cu yds at 25c.....	2,136.72
January 9, 1915, 8,025 cu yds at 25c.....	1,605.00

BOSTON ROAD CROSSING:

January 9, 1916, 4,600 cu yds at 37c.....	1,361.60
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Total for fiscal year June 30, 1915 to June 30, 1916.....	\$25,341.71
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CROSS LEVEE:

July 6, 1916, 9,627.5 cu yds at 25c.....	\$ 1,927.50
August 4, 1916, 8,025 cu yds at 25c.....	1,605.00
September 18, 1916, 11,924 cu yds at 25c.....	2,381.80
October 6, 1916, 8,025 cu yds at 25c.....	1,605.00
November 6, 1916, 13,237½ cu yds at 25c.....	2,647.60
December 13, 1916, 2,774 cu yds at 25c.....	554.80
January 16, 1917, 375 cu yds at 25c.....	75.00

BOSTON ROAD CROSSING:

September 11, 1916, 6,300 cu yds at 37c.....	1,864.80
October 6, 1916, 11,000 cu yds at 37c.....	3,256.00
December 4, 1916, 9,658 cu yds at 37c, and 20% reservation on contact.....	5,194.06

O'POSSUM FORK TO LUCCA LEVEE:

October 6, 1916, 5,500 cu yds at 39c.....	1,716.00
November 6, 1916, 23,100 cu yds at 39c.....	7,207.20
December 13, 1916, 11,000 cu yds at 39c.....	3,432.00
January 15, 1917, 4,400 cu yds at 39c.....	1,372.80
February 9, 1917, 8,000 cu yds at 39c.....	2,496.00
March 9, 1917, 10,600 cu yds at 39c.....	3,307.20
March 31, 1917, 5,075 cu yds at 39c, and 20% reservation on contract.....	6,862.05

HARWOOD POINT:

November 6, 1916, 6,000 cu yds at 27½c.....	1,320.00
December 14, 1916, 21,000 cu yds at 27½c.....	4,620.00
January 13, 1917, 21,700 cu yds at 27½c.....	4,774.00
February 9, 1917, 14,100 cu yds at 27½c.....	3,102.00
March 9, 1917, 14,600 cu yds at 27½c.....	3,212.00
March 31, 1917, 18,100 cu yds at 27½c.....	3,982.00
June 15, 1917, 11,100 cu yds at 27½c.....	2,442.00

CARMICHAEL:

November 16, 1916, 9,000 cu yds at 37½c.....	2,700.00
December 13, 1916, 8,600 cu yds at 37½c.....*	2,580.00
January 15, 1917, 12,300 cu yds at 37½c.....	3,690.00
February 9, 1917, 4,100 cu yds at 37½c.....	1,230.00
March 9, 1917, 1,800 cu yds at 37½c.....	540.00

CYPRESS CREEK:

December 13, 1916, 1,900 cu yds at 23½c.....	357.20
January 15, 1917, 2,433 cu yds at 23½c.....	457.40
February 9, 1917, 1,734 cu yds at 23½c.....	326.00
April 16, 1917, 2,333 cu yds at 23½c.....	438.60

GAINES LANDING:

December 13, 1916, 5,600 cu yds at 39c.....	1,747.20
January 15, 1917, 8,400 cu yds at 39c.....	2,620.80
February 14, 1917, 7,906 cu yds at 39c, and 20% reservation on contract, less penalty of \$150.00.....	4,025.34

WILLOW LAKE:

December 14, 1916, 27,000 cu yds at 26c.....	7,776.00
January 13, 1917, 11,700 cu yds at 26c.....	3,369.60
February 9, 1917, 1,700 cu yds at 26c.....	489.60
Certificates paid First National Bank, Lake Providence, levee work.....	30,466.79
Certificates paid Bank of Minden, Minden, La., levee work....	3,355.85
Warrant to cover error in Cross Levee warrant.....	124.53
Topping Chicot Levee, November 13, 1916.....	102.00
Refund of bond and McMurray penalty on levee work.....	150.00
Clearing right of way, cutting weeds, brush on levees.....	2,460.00

 \$165,307.43

(Take into consideration the 20% reservation in payments.)

Answer to Question 9. The Tensas Basin Levee Board, under Act 59 of 1886 creating the Board, is authorized to issue bonds to the amount of one hundred and fifty thousand dollars (\$150,000), and under Act 20 of 1916 is authorized to issue three hundred and fifty thousand dollars (\$350,000) additional bonds. Of this amount bonds to the amount of thirty thousand dollars (\$30,000), bearing 5 per cent per annum interest, are outstanding. There are one hundred thousand dollars (\$100,000) of bonds issued and not sold, being on deposit with the State Treasurer. The remainder of the bonds are unissued. All the bonds bear interest at the rate of 5 per cent per annum. The amount of interest the Board has paid during each fiscal year will be found by reference to answers to Questions 1 and 2, which you will note is as follows: For 1915, \$1,500.00; 1916, \$2,225.23.

Answer to Question 10. Our contracts are let under the supervision of the Board of State Engineers, who advertise for bidders and follow the law in the matter. The President of the Board is present at the letting and signs the contracts, together with the Secretary of the Board. The specifications are prepared by the Board of State Engineers, and same are approved by the Levee Board. The Levee Board issues the warrants upon the certificate, or estimate, of the Board of State Engineers. These warrants are signed by the President and Secretary of the Levee Board, and are drawn against the account of the Tensas Basin Levee District in the State Treasury. Our warrants are directed to the State Auditor. There has been no contract let for levee work and an extension contract made at same price without reletting.

Answer to Question 11. The Board has no other indebtedness except the bonds which have already been described.

Answer to Question 12. The Board has sold no bonds during the last five years.

Answer to Question 13. The answer to this question will be found in answer to Question 12.

Answer to Question 18. We can see no more reason for the consolidation of the Levee Boards of the State than for the consolidation of the School Boards or the Police Juries. We certainly do not consider it would be wise to include the Tensas Basin Levee Board, as most of its taxpayers are small farmers who can not stand the heavy taxes other levee districts are burdened with. The only tax this Board now pays is a 5-mill advalorem tax on the alluvial land in the district. There are other districts in which a 10-mill tax, an acreage tax, a produce tax, and other taxes are levied for levee purposes. This would work a hardship in our district. Then, we consider the Levee Districts as having interest

peculiar to themselves, and as being supported by separate tax levies, and really having nothing in common for the supervision of a common board. In the instance of this Board, all the money for levee purposes on the Mississippi River are spent in the Southeast Arkansas Levee District, Arkansas, while other Boards of the State spend their funds within the State. We feel that to remove local supervision would remove local interest, particularly during high water fights, and jeopardize the interests of the people in the several districts, quite a number of which may be threatened at the same time. This would be a work that those behind the levees, or those paying the taxes, should have direct say, and not through some more or less disinterested central Board removed from the dangers of the situation.

The Levee Districts have funds that are sacred and should not be violated by either confusing them in a general fund or subjecting them for disbursement to officers whose interests are foreign to the purposes for which those funds are levied and paid into the Levee Board treasuries.

The expenses for maintaining this Board are less than it would be if consolidated with other boards and high-priced officials employed and our Board forced to share that expense. It is not only safety but economy for this Board to manage its own affairs.

Respectfully,

O. M. SMITH, President,
Tensas Basin Levee Board.

Attest:

H. A. MANGHAM, Secretary,
Tensas Basin Levee Board.

To the Honorable Chairman and Members
of the Board of State Affairs.

Gentlemen: I herewith submit report on Tensas Levee Board, domiciled at Rayville, La., comprising the Parishes of West Carroll, Morehouse, Ouachita, Richland, Franklin, Caldwell, Catahoula and La Salle. I had submitted for my guidance, copy of financial statement and answers to queries made to your honorable Board in October, 1917. Attached hereto you will find financial statement of receipts and disbursements in detail from July 1, 1915, to July 1, 1916, and from July 1, 1916, to July 1, 1917. The financial report rendered by the Secretary was not in detail and did not meet the requirements of your honorable Board for detail statement, hence, I made same in detail from the books and records as kept and it reflects the correct condition of affairs.

The combined figures of their report do not agree in every particular with the totals given, but this must be due to errors in making up their figures. The balances on hand, as shown, were verified and proven correct by checking with Auditor's monthly statement, showing the same to be correct. The answers to queries are full and explicit, and in accord with the actions of the Board, as shown by the minutes.

The minutes are clear and full and bear out the answers to queries as given. The revenues are derived from advalorem taxes only, also the 17/20 mill general engineer's fund is returned to this district, also an additional amount transferred from general engineer's fund, as shown by the statement. This is in accordance with the special act of the Legislature peculiar to this Board. I examined some of the pay rolls and found, as usual, many signatures thereon written in the same hands, and marks made, but no witnesses to the same; otherwise, the pay rolls seem to be in due form.

In high water fights funds in round amounts are drawn and deposited in banks in the State of Arkansas, where all of this Board's work is done, and drawn against by the Secretary of the Board to meet payments and other expenses for this purpose, all of which appear in proper form. All contracts appear to be let in accordance with law, as shown by the minutes, after proper advertisement for bids. Warrants are drawn on State Auditor in due form on approved estimate of Board of State Engineers in payments on contract.

The various items of disbursements are given in detail and are explanatory of the purposes for which the money was expended.

Respectfully submitted,

O. M. WRIGHT, Chief Inspector.

REPORT OF NORTH BOSSIER LEVEE BOARD

Answer to Question 1. Receipts, June 30, 1915, to June 30, 1917, \$7,444.88.

Answer to Question 2. For drainage purposes only, \$11,049.52.

Answer to Question 3. None.

Answer to Question 4. None.

Answer to Question 5. None.

Answer to Question 6. None.

Answer to Question 7. None.

Answer to Question 8. None.

Answer to Question 9. None.

Answer to Question 10. No levee work done.

Answer to Question 11. None.

Answer to Question 12. No.

Answer to Question 13. —————

Answer to Question 14. No.

Answer to Question 15. Yes, think so.

J. PERRY, Secretary.

REPORT OF SALINE LEVEE BOARD

Answer to Question 1:

RECEIPTS.

June 30, 1915, to June 30, 1916.

Mill tax	\$ 1,359.57
Acreage tax	3,718.50
Interest	41.96

June 30, 1916, to June 30, 1917.

Mill tax	\$ 1,210.80
Acreage tax	3,624.66
Interest	101.84

Answer to Question 2:

DISBURSEMENTS.

June 30, 1915, to June 30, 1916.

Interest on bonds.....	\$ 4,150.00
Secretary	180.00
Printer	10.00
Extensions	105.00
Refunded	12.50

June 30, 1916, to June 30, 1917.

Interest on bonds.....	\$ 4,120.00
Secretary	180.00
Printer	10.00
Extensions	102.93

Answer to Question 3. N. J. Berlin, President, Vick, La., no salary. T. T. Fields, Secretary, Marksville, La., \$15.00 per month. Secretary keeps record of all the transactions of the Board, makes all reports, issues all warrants and does all other clerical work. Avoyelles Enterprise, Marksville, La., Printer, publishes all proceedings, etc., salary \$10.00 per year.

Answer to Question 4. None.

Answer to Question 5. No warrants nor per diem.

Answer to Question 6. Secretary does not.

Answer to Question 7. None.

Answer to Question 8. None, except that let out by State Board of Engineers.

Answer to Question 9. Bonds; \$100,000 at 5% per annum.

Answer to Question 10. None.

Answer to Question 11. J. R. Bobbit, certificate for \$1,873.44 8% per annum from February 18, 1909.

Answer to Question 12. None.

Answer to Question 13. None.

Answer to Question 14. Not sure; possibly 1915. See Board Engineers.

Answer to Question 15. Believe it would be better for many reasons.

Respectfully submitted,

T. T. FIELDS, Secretary.

Supplementary statement of Secretary of Saline Levee Board to Board of State Affairs of revenues actually received and disbursements made:

RECEIPTS.

June 30, 1916, to June 30, 1917, and to February 1, 1918.

Mill tax, June 30, 1916, to June 30, 1917.....	\$ 1,210.94
Acreage tax	3,624.66
Interest	101.84
Total	\$ 4,937.44

DISBURSEMENTS.

June 30, 1916, to June 30, 1917.

Interest on bonds.....	\$ 4,200.00
Extension of taxes.....	102.93
Total	\$ 4,302.93

RECEIPTS.

June 30, 1917, to February 1, 1918.

Mill tax	\$ 53.35
Acreage tax	58.40
Interest	1.58
Total	\$ 113.33

DISBURSEMENTS.

June 30, 1917, to February 1, 1918.

Assessors' fees	\$ 81.44
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Respectfully submitted,

T. T. FIELDS, Secretary.

GENERAL COMMENTS ON LEVEE BOARD REPORTS.

A review of the foregoing reports of the various levee boards discloses some matters of interest to the people of the State that should require the attention of the General Assembly. We believe that all the levee boards should be required to deposit their funds in the State Treasury. We find that the Caddo Levee Board deposits the largest part of its funds with a local bank and receives no interest thereon, and only keeps with the State Treasury a small amount necessary to meet outstanding warrants.

We find that the Orleans Levee Board deposits with the local banks, and maintains an average balance with them, an amount exceeding \$500,000, upon which it receives interest. Yet the State of Louisiana pays the salaries of the assessors and also pays the tax collector and the clerical expenses of his office, amounting to thousands of dollars, for the assessing and collecting taxes of this particular levee district, and this levee board does not contribute a cent toward said amounts, the same being appropriated by the General Assembly and paid by the State.

We believe that if the State of Louisiana is keeping the accounts of the levee boards and the State Treasury is handling their fiscal affairs, assessing and collecting taxes for them, that the funds should be kept on deposit in the State Treasury and all funds disbursed by warrant thereon.

Another matter of some moment has attracted our attention in connection with the levee board expenditures, and that is the large amount of floating indebtedness due by some of these boards. Under the State Constitution the Legislature can not create any indebtedness against the State of Louisiana, nor make any appropriation in excess of the revenues. We are convinced that some limitation should be placed upon the expenditures of levee boards. They should not be permitted to anticipate their revenues beyond the current year, and should not be permitted to create a large amount of floating indebtedness without first obtaining some legislative sanction therefor. During the years when there is no high water, the levee boards should undoubtedly curtail their expenditures so as to build up a surplus to help take care of the high water expenses, and not create large floating indebtednesses that must eventually be paid by an increased bond issue or an additional tax rate upon the people of the district. This appears to us a wise and judicious policy and some legislative limitation upon the expenditures of the levee boards appears to be necessary.

Likewise we would call attention to the small assessment of some of the levee districts and the large amount of their bonded

indebtedness. One levee board (the Saline Levee District) is behind several years in the payment of the interest on its bonds, and two or three other levee boards barely receive revenues sufficient to pay the interest on their bonded indebtedness, allowing nothing whatever for general operating expenses. Of course, such a condition can not be changed at the present time, as to levee districts already created, but we mention the fact as a word of caution to the General Assembly in permitting the creation of districts, either levee, drainage or road, that do not provide sufficient revenues with which to meet the obligations incurred by the same.

A review of the various assessments of the different parishes discloses the fact that levee taxes, being based upon the local percentage of actual value for assessment purposes, varies in the parishes embraced in the same district. This should be remedied by legislative enactment, and we believe that whenever a levee district embraces more than one parish within its territorial limits, it should be governed by the State valuation and the State percentage of assessment, so that the same would apply uniformly in every parish in the district. The rate of taxation—that is, the millage, produce and acreage taxes—should be left to the levee board for establishment. We believe this is necessary in the interest of securing uniformity and equality between the parishes in the payment of levee taxes, and we consider the same right and proper.

PAID INTEREST COUPONS SHOULD BE CANCELLED.

The levee boards of the State have issued several million dollars of bonds during the past several years, all of which have interest coupons amounting to thousands of dollars. Prior to about 1906 it was customary for these coupons to be sent to the State Treasurer and warrant issued by the Auditor against the account of the levee district whose coupons were being paid, and the amount charged to their account. On account of some irregularities in handling the matter in this way, the State Board of Liquidation passed a resolution authorizing the Auditor and the Treasurer to deposit the amount of interest due at any specified period with certain of the fiscal agent banks, and authorized the banks themselves to pay said coupons. In accordance with this resolution, interest coupons due by the various levee boards were apportioned as follows:

Interest coupons payable at the Hibernia Bank & Trust Company for the following boards:

Red River, Atchafalaya and Bayou Boeuf,
 Plaquemines East Bank,
 Grand Prairie,
 Caddo Levee Board,
 Red River and Bayou Des Glaizes Levee and Drainage
 District.

Interest coupons payable at the Whitney-Central National Bank for the following boards:

Pontchartrain Levee Board,
 Lake Borgne Levee District,
 Buras Levee District,
 Orleans Levee Board,
 Lafourche Levee Board.

Interest coupons payable at the New Orleans National Bank for the following boards:

Atchafalaya Basin Levee District,
 Fifth Louisiana Levee District,
 Bossier Levee District.

These banks were presumed to send these interest coupons to the State Auditor's office at least every six months, in order that the coupons might be pasted in a coupon register and duly cancelled, so that the Auditor's office at all times would know exactly what interest coupons were outstanding and unpaid at the bank and that the amount of funds to the credit account at the respective banks would conform to the amount of this outstanding interest.

An examination shows that these coupons have not been pasted in the respective registers of each levee board for several years and that the coupons are piled up in the basement of the Auditor's office, and a large quantity are held in the banks of the City of New Orleans. Some provision should be made for having these coupons properly pasted into the register and cancelled, and an audit and adjustment of the coupon interest account at the banks should be made on behalf of the levee boards. If the amount of work entailed upon the Auditor's office is so heavy that it cannot be done by that department, then some provision should be made to require this work to be done for safeguarding the accounts of the levee boards, involving thousands of dollars interest represented by the coupons on their bonds.

All of these matters being of more than ordinary interest, we commend the foregoing to your thoughtful consideration.

CONSOLIDATION OF LEVEE BOARDS.

From the investigations which we have made a majority of this Board concludes that it would not be wise, at this time, to consolidate the various levee boards of the State.

This conclusion is arrived at for the reason that the members of the levee boards seem universally opposed to consolidation, and in their answers to our question, asking their opinion with reference to this matter, they have advanced some very sound reasons for their opposition.

We will not reiterate the reasons as they are published in the reports of the levee boards and are, in most cases, well stated.

As stated before, our investigation of the levee boards has not been thorough or complete. We have done the best we could, under the circumstances, but we are of the opinion that no accurate conclusions can be founded on the investigation given by us.

Until the levee boards receive a more thorough investigation and review than we have been able to give them, a majority of this Board concludes that it would not be wise to disturb their present organization.

Respectfully submitted,

L. E. THOMAS, Chairman.

R. W. RIORDAN.

THOMAS M. MILLING.